



THE LAW SOCIETY
OF NEW SOUTH WALES

Our ref: BLC:EElb1777377

6 September 2019

Nick Westerink
Individuals and Indirect Tax Division
The Treasury
Langton Crescent
PARKES ACT 2600

By email: TPBreview@treasury.gov.au

Dear Mr Westerink,

Review of the Tax Practitioners Board – Discussion Paper

The Law Society of NSW appreciates the opportunity to respond to the *“Review of the Tax Practitioners Board - Discussion Paper”*.

We have had the opportunity to consider a draft of the submission by the Law Council of Australia (“LCA”).

We note the priority areas for consideration identified in the LCA submission. We urge you to carefully consider the submissions made by the LCA on the following issues:

- the independence of the Tax Practitioners Board (“TPB”) from the Australian Taxation Office (“ATO”),
- rejection of the imposition of any new duty “to protect the integrity of the tax system”,
- safe harbour, and
- legal professional privilege (“LPP”). We agree that any issues raised in relation to LPP are best addressed by way of the protocol being developed by the LCA and the ATO.

If you have any questions about this submission, please contact Liza Booth, Principal Policy Lawyer, at liza.booth@lawsociety.com.au or on (02) 9926 0202.

Yours faithfully,

Elizabeth Espinosa,
President