

Public Interest Disclosures (PID) – Speaking up about wrongdoing

The Taxation Ombudsman supports a culture where people can safely speak up about suspected wrongdoing.

The *Public Interest Disclosure Act 2013* (PID Act) provides a framework for reporting serious wrongdoing in the Commonwealth public sector and offers protections for people who make disclosures in accordance with the Act.

What is a Public Interest Disclosure (PID)?

A Public Interest Disclosure (PID) is a report of suspected serious wrongdoing in a Commonwealth agency.

Behaviour or information can be disclosed that you believe on reasonable grounds tends to show 'disclosable conduct'.

Disclosable conduct that may be subject to the PID Act includes but is not limited to:

- a contravention of the law
- corruption
- perverting the course of justice
- maladministration
- abuse of public trust
- falsifying scientific research
- wastage of public money, or
- conduct that is a danger to health, safety or the environment.

A PID helps ensure integrity, accountability and confidence in government administration.

Who can make a PID?

A PID can generally be made by:

- current or former APS employees
- contractors or consultants engaged by the Commonwealth
- other people who obtain information through their connection with a Commonwealth agency.

If you are unsure whether you are eligible, you are encouraged to contact us — we will help determine the most appropriate pathway.

What protections are available?

The PID framework provides protections for eligible disclosers, including:

- protections against reprisals (such as adverse treatment for speaking up)
- confidentiality protections
- immunity from liability in certain circumstances.

Protections apply only where the disclosure is made in accordance with the PID Act.

How to make a PID to the Taxation Ombudsman

You can raise concerns with the Tax Ombudsman in the following ways.

Contact a PID Authorised Officer

You can make a disclosure by contacting a designated PID Authorised Officer:

- **Email:** Publicinterestdisclosure@taxombudsman.gov.au
- **Phone:** (02) 8239 2111
- **Post:**
PID Authorised Officer
Taxation Ombudsman
GPO Box 551
Sydney NSW 2001

Please mark postal correspondence **“Private and Confidential – Attention PID Authorised Officer”**.

While undertaking their duties, if an authorised officer becomes aware of corrupt conduct that is ‘serious or systemic’, they are required to report the matter to the National Anti-Corruption Commission.

A discloser’s identify and contact details, as well as the content of your public interest disclosure, will be protected in accordance with the PID Act. If you wish to remain anonymous and do not wish to have your identity or contact details provided to the principal officer or investigator, clearly state this in your correspondence.

What information should I include?

You do not need to have proof. It is helpful if you can include:

- what happened (or is happening)
- when and where it occurred
- who was involved (if known)
- any documents or information you have
- your contact details (unless you wish to remain anonymous)

If your concern involves senior officials or you prefer an external option

You may contact the Commonwealth Ombudsman by phone on 1300 362 072 or email pid@ombudsman.gov.au, which has oversight of the PID scheme across the Commonwealth public sector and can provide information about making or handling a PID.

Protections for people who make a disclosure

The PID Act offers protection to disclosers and witnesses from reprisal action. The Tax Ombudsman will not tolerate any reprisal action against a person who makes a disclosure in accordance with the PID Act.

Privacy and confidentiality

Your personal information is protected by Australian law, including the *Privacy Act 1988*, and is collected by the Taxation Ombudsman for the purpose of responding to and/or investigating a public interest disclosure.

Your information may be disclosed to other parties if required by any Australian law.

More information can be found here:

- Public Interest Disclosure ([Commonwealth Ombudsman](#))
- Assessing and managing the risk of reprisal ([Commonwealth Ombudsman](#))
- Public Interest Disclosure Act 2013 ([Public Interest Disclosure Act 2013](#))

