

8 December 2021

Victor Tse and Annie Havlat  
Law and Policy  
Australian Taxation Office

By email: [ABRSLawandPolicy@ato.gov.au](mailto:ABRSLawandPolicy@ato.gov.au)

Dear Victor and Annie,

## Director Identification Number Laws – Data Standard and Disclosure Framework

CPA Australia represents the diverse interests of more than 168,000 members, working in over 100 countries and regions supported by 19 offices around the world. We make this submission on behalf of our members and in the broader public interest.

We make this submission in response to the ATO's consultation on the Australian Business Registry Services' (ABRS) **Draft Legislative Instrument Director Identification Number Laws (Application) Data Standard 2021 (the data standard LI)** and **Draft Legislative Instrument Director Identification Number Laws (Other Government Bodies) Disclosure Framework 2021 (the disclosure framework LI)**. These will replace the previous legislative instruments (LIs) that were registered in April 2021.

### Data standard LI

We fully support the ability for authorised agents to update director identification number (**director ID**) details. While the authority for agents to perform this function is expressed in paragraph 39 of the Explanatory Statement to the data standard LI with reference to section 5 of the instrument, we note that there is no explicit reference to authorised agents in the data standard LI itself.

For the avoidance of doubt, we suggest that the wording in paragraph 39 (i.e., "*this may include requests through authorised agents*") be included in the data standard LI. The authority for authorised agents to update director ID details should also be clearly reflected in sections 8(2) and (3) of the data standard LI. For example, we recommend that the red coloured wording below be included in the data standard LI:

(2) An individual who has a director ID may request **(including through authorised agents)** the Registrar to update the following:

- (a) the individual's name;
- (b) the individual's addresses; and
- (c) the individual's contact details.

(3) An individual, who has a director ID must inform the Registrar of any errors or corrections to the information provided under section 5 of this instrument. **This may include requests through authorised agents.**

We note that subsection 5(1)(d) of the data standard LI is the collection of information related to the individual's date and place of birth. We suggest that a similar process to that utilised by the ATO is adopted in relation to the date and place of birth, namely that only the individual can update these two pieces of information.

For clarity, it would also be beneficial to define the term 'authorised agent' in the data standard LI and include reference to Australian Securities and Investments Commission (**ASIC**) registered agents.

### Disclosure framework LI

We support the broadening of the disclosure of director ID protected information to State and Territory (including local government) bodies in relation to the performance or exercise of their functions under section 5(1)(c) of the disclosure framework LI. For transparency, we recommend that the disclosures made to such bodies be published so that directors are aware of the use of their protected information and for what purpose.

## Additional comments

We reiterate the comments made in our April 2021 [submission](#) on the previous instruments that will be repealed and replaced by these new LIs. These include:

- The ability for the Registrar to collect and store information such as alternative addresses, the nomination of a registered agent or alternative contact and communication preferences
- In a similar manner to ABN, the director identification number (director ID) should be made available to the public while the director's residential address should be classified as protected, non-public information
- With the consolidation of registers under the Registrar, consideration should be given to the authorisation framework and the distinct and separate roles and obligations of registered ASIC agents and other intermediaries, including tax agents, registered BAS agents and legal practitioners.

We also recommend that the ABRS consultation on the availability of registry information to the public considers the purpose and use of protected information, its value to the public and whether certain groups such as insolvency and tax practitioners, auditors, politicians, and journalists should be given access to additional non-public information in order to fulfil their regulatory or public interest duties.

If you have any queries about this submission, contact Elinor Kasapidis, Senior Manager Tax Policy on +61 0466 675 194 or [elinor.kasapidis@cpaaustralia.com.au](mailto:elinor.kasapidis@cpaaustralia.com.au).

Yours sincerely,

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Policy and Advocacy