

Whistleblower Protection Policy

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Prepared by

Linfox Australia Pty Ltd (ACN 004 718 647)

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1 Purpose

Linfox Australia Pty Ltd ACN 004 718 647 and its related bodies corporate¹ (Linfox, we or us) is committed to the highest standards of conduct and ethical behaviour in all our business activities and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance. As part of that commitment, we have established this Whistleblower Protection Policy (the policy), in compliance with applicable laws and practices.

This policy provides a means by which eligible persons can make a report of improper conduct (disclosers or whistleblowers).

The policy summarises the protections and remedies available to disclosers in relation to an actual or prospective report in accordance with the *Corporations Act 2001* (Cth) (Corporations Act) and the *Taxation Administration Act 1953* (Cth) (Taxation Administration Act). It also provides information on how to make a report and how the report will be investigated.

This policy is closely linked to Linfox's Fraud and Corruption Control Policy and establishes an internal system for the confidential reporting of disclosures of issues of fraud or corruption. The system enables such disclosures to be made to the Linfox General Counsel (or their nominee or delegate) by Linfox employees.

The policy is designed to complement the normal communication channels between supervisors and employees. Employees are encouraged to continue to raise matters of concern at any time with their supervisors or managers.

2 Scope and application

This policy applies to 'disclosers', which means anyone who is, or has been, any of the following with respect to Linfox:

- employees;
- directors;
- officers;
- contractors (including employees of contractors);
- suppliers (including employees of suppliers);
- associates;
- consultants; and

¹ For the purposes of this policy, Linfox's 'related bodies corporate' include Bevchain Pty Ltd and Linfox Asset Management Pty Ltd (to the extent Linfox Asset Management Pty Ltd is acting on the instructions of Linfox) but do not include Linfox Armaguard Pty Ltd.

- relatives, dependants, spouses, or dependents of a spouse of any of the above.

The protections in this policy will also apply to anyone who has made a disclosure of information relating to Linfox to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to whistleblowing protection laws.

3 Hierarchy of documents

This policy is a Level 1 document and overrides any Level 2 or 3 documents.

4 Policy

4.1 Statement of support to employees

Linfox strongly encourages employees to make disclosures of known or suspected incidents of fraud, corrupt conduct, and legal or regulatory non-compliance.

Linfox does not tolerate any type of fraudulent or corrupt activity, whether for the purpose of benefiting an individual, an organisation or Linfox itself. Nor does Linfox tolerate anyone taking detrimental action against someone because they came forward to disclose such conduct.

Linfox will take all reasonable steps to protect employees who make such disclosures from any reprisal or detrimental action resulting from the disclosure.

4.2 What is reportable conduct?

You may make a report under this policy if you have reasonable grounds to suspect that conduct by any employees connected with Linfox is:

- conduct that may cause Linfox financial or non-financial loss or be otherwise detrimental to Linfox's interests or damaging to Linfox's reputation;
- unlawful or unsafe conduct, including not complying with legislation, regulation, codes, guidelines and other regulatory instruments;
- conduct that is in breach of the Linfox Code of Conduct (The Linfox Way) or any other Linfox policy;
- conduct that falls below established standards or practice;
- unethical or improper conduct, including dishonesty, fraud, corruption or bribery;
- conduct that is in breach of confidentiality obligations;
- suppression or concealment of any information;

- gross mismanagement or repeated instances of breach of administrative procedures; or
- any other misconduct or improper state of affairs or circumstances.

Appendix 1 describes special protections for whistleblowers who disclose information concerning misconduct or an improper state of affairs or circumstances in relation to Linfox under the Corporations Act.

Appendix 2 describes special protections for tax whistleblowers.

However, reportable conduct does not include 'personal work-related grievances' (see section 4.5 of this policy).

4.3 Reporting and investigations

4.3.1 Whistleblower Disclosure Process

4.3.1.1 How to make a disclosure

All disclosures can be made pursuant to this policy to the Linfox General Counsel (or his/her nominee or delegate).

4.3.1.2 Whistleblower Hotline

A dedicated telephone line serviced by independent contractors has been established to receive disclosures, with the option of anonymity. Calls can be made to the number 24 hours per day. Reports of calls to the hotline will be reviewed by the Linfox General Counsel (or his/her nominee or delegate). This telephone does not have caller identification and the source of the call will not be traced.

Although anonymous calls will be accepted and acted upon, employees are encouraged to identify themselves. This allows the investigator to put in place suitable arrangements to contact the person again if further information or clarification is required.

The Whistleblower Hotline telephone number is:

Australia: 1800 225 968

Outside Australia: +61 1300 776 234

4.3.2 Investigation

Linfox will investigate all cases of reportable conduct as soon as possible after the matter has been reported and, if appropriate, provide feedback to the discloser regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

Investigations will be conducted in a timely, thorough, confidential, objective and fair manner and as is reasonable and appropriate relating to the nature of the reportable conduct and all of the circumstances.

It will usually be appropriate for the Linfox General Counsel to refer the complaint to a person that has experience in the area of the alleged reportable conduct, including the General Manager, Security. The person investigating may need the assistance of experts or other professional advisers to conduct a preliminary investigation.

If there is a conflict of interest or where the Linfox General Counsel determines the matter should be investigated by an external third party, the investigation will be referred to an objective subject matter expert, such as a law firm or professional services firm, for investigation.

Linfox will give the discloser an explanation if it deems an investigation is not required.

If the matter has already been investigated through an alternative grievance process and the complainant separately raises the matter as being a case of reportable conduct, consideration will be given as to whether the matter should be re-investigated or investigated by an external third party.

4.4 Managing the welfare of those making disclosures

4.4.1 Commitment to protecting those making disclosures

Linfox is committed to the protection of those making genuine disclosures against detrimental action taken in reprisal for the making of such disclosures, even if the disclosure is subsequently determined to be incorrect or is not substantiated. The staff member engaged as contact person, or if no contact person is appointed, Linfox General Counsel, is responsible for ensuring reasonable measures are taken to protect against direct or indirect detrimental action being suffered by those making disclosures.

4.4.2 Communication

The Linfox General Counsel will ensure that the person making a disclosure is kept appropriately informed of the progress of action taken in respect of the disclosure. The extent to which the person can be informed of specifics will be judged on a case by case basis. At the conclusion of the investigation the person will be informed of the outcome.

4.4.3 Occurrence of detrimental action

The taking of detrimental action against a person who has made a disclosure in accordance with this policy is a breach of Linfox policy and will be dealt with as such. The taking of detrimental action will not be tolerated.

If a person making a disclosure reports an incident of detrimental action the contact person, if appointed, will record details of the incident and advise the Linfox General Counsel. Where such detrimental action is reported the Linfox General Counsel will assess the report as a new disclosure under this policy. Where the Linfox General Counsel is satisfied that the action is likely to have occurred he or she will refer the matter to an investigator in accordance with this policy or refer the matter to be dealt with as a breach of Linfox policy.

4.4.4 The involvement in unacceptable conduct by a person making a disclosure

The act of making a disclosure in accordance with this policy does not shield the person from the reasonable consequences flowing from their own involvement in any wrongdoing. The person's liability for his or her own conduct is not affected by the person's disclosure of that conduct in accordance with this policy. There may be some cases, however, where the fact a disclosure has been made will be taken into account as a mitigating factor when considering disciplinary or other action.

In cases where disciplinary or other action is recommended against a person making a disclosure the Linfox General Counsel, in consultation with Human Resources, must be satisfied that:

- Proceeding with disciplinary action is not retribution for the act of making the disclosure; and
- There are grounds that would justify the taking of the action against the person had a disclosure not been made.

Human Resources will thoroughly document the process including the reasons for the taking of disciplinary or other action, and explain to the disclosing employee why such action against him/her does not amount to detrimental action. The person subject to such action will be advised by Human Resources of the proposed action.

4.5 Personal work-related grievances not reportable

Personal work-related grievances are not reportable conduct and, accordingly, are not covered under this policy. They should be reported to your supervisor or manager or Human Resources in accordance with the Workplace Behaviour Policy.

4.6 Deliberately false and vexatious reports

A discloser can still qualify for protection under this policy where their disclosure turns out to be incorrect. However, Linfox will not tolerate deliberately false or vexatious whistleblower reports. Any deliberately false or vexatious whistleblower reports will be treated as a serious disciplinary matter.

A deliberately false or vexatious whistleblower report could have significant consequences for our reputation and that of other employees, and could also waste a considerable amount of time and resources.

4.7 Confidentiality

Linfox will take all reasonable steps to protect the identity of an employee making a disclosure unless otherwise authorised by that person, except to the extent required by law. Linfox will take reasonable steps to ensure that all files, whether hard copy or electronic, are kept secure and can only be accessed by authorised personnel.

Unauthorised disclosure of information that could prejudice confidentiality and identify a discloser will be regarded seriously and may result in disciplinary action.

4.8 Internal reporting

The Linfox General Counsel will keep a record of all disclosures made pursuant to this policy. A summary of all disclosures, without reference to the identity of any disclosing employee, will be provided periodically to relevant stakeholders within the organisation.

4.8.1 Reporting to the Board

Subject to the confidentiality obligations in section 4.7, the Linfox General Counsel must provide the Board with quarterly reports on all material whistleblower matters, including information on:

- the status of any investigations underway; and
- the outcomes of any investigations completed, and actions taken as a result of those investigations.

Reports or investigations carrying an undue amount of risk to Linfox will be reported to the Board outside of the usual updates.

4.9 Breaches of this Policy

The breach of this policy by an employee, director or officer of Linfox may lead to disciplinary action being taken in accordance with our disciplinary procedure. Serious breaches may be regarded as gross misconduct and can lead to immediate dismissal.

All employees, directors and officers of Linfox will be expected to cooperate fully in any investigation into suspected breaches of this policy or any related processes or procedures.

If any part of this policy is unclear, clarification should be sought from the Linfox General Counsel.

4.10 Training and awareness

Linfox will provide or arrange for the provision of relevant training to assist with building a culture that encourages whistleblowing:

- to employees, to ensure they understand the requirements of this policy and their rights and obligations in connection with this policy; and
- to officers, senior managers and other eligible recipients, to ensure they understand how to properly respond to disclosures received under this policy.

5 Definitions

Term	Definition
Bribery	Bribery means knowingly giving or receiving, or agreeing to give or receive, an undue reward, whether financial or non-financial, to influence the behaviour of someone in government or business to obtain commercial advantage. A bribe does not have to be actually given – the intent to give a bribe is sufficient to be deemed a bribe.
Corruption	Corruption is defined as: <i>Dishonest activity in which a director, employee or contractor acts contrary to the interests of Linfox and abuses his or her position of trust in order to achieve some personal gain or advantage for him or herself or for another person or entity.</i>
Deliberately false report	A report is deliberately false when the discloser has made a report of reportable conduct knowing or suspecting it to be false.
Detrimental action	Detrimental action is harmful action taken against a person in reprisal for a disclosure made pursuant to this policy. Detrimental action includes: <ul style="list-style-type: none"> • Action causing injury, loss or damage • Intimidation or harassment, or • Discrimination, disadvantage or adverse treatment in relation to a person's employment, career, profession, trade or business, including the taking of disciplinary action.
Disclosure	Means a disclosure of information relating to a 'disclosable matter'.
Disclosable matter	See 'reportable conduct'.
Discloser	An individual who discloses wrongdoing or an eligible whistleblower.
Eligible recipient	An individual who can receive a disclosure.
Employee	Linfox employs persons in a variety of capacities and therefore the term 'employee' is to be given a broad definition. Employees include: A director, officer, employee, contractor or agent of Linfox
Fraud	For the purposes of this policy fraud is defined as: <i>Dishonestly obtaining a benefit by deception or other means.</i> Fraud involves the use of deceit or dishonesty by any person against Linfox: <ul style="list-style-type: none"> • To obtain an unjust advantage, financial or otherwise, and/or • To cause an unjust loss
Personal work-related grievance	Means a grievance about any matter in relation to the discloser's employment, or former employment, having (or tending to have) implications for the discloser personally. This includes: <ul style="list-style-type: none"> • an interpersonal conflict between the discloser and another employee; • a decision relating to the engagement, transfer or promotion of the discloser;

	<ul style="list-style-type: none"> • a decision relating to the terms and conditions of engagement of the discloser; and • a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser. <p>However, it does not include:</p> <ul style="list-style-type: none"> • any conduct that would be considered victimisation of an individual because they have made, may have made, or propose to make a report under this policy; or • a matter that would have significant implications for Linfox.
Reportable conduct	Means conduct that is illegal, unacceptable or undesirable, or concealment of such conduct. Reportable conduct includes fraud, negligence, default, breach of trust and breach of duty.
Vexatious report	Means a groundless report made with the intent to cause distress, detriment or harassment to the subject of the report.
we (us, our, ours)	Linfox
Whistleblower	Means a 'discloser', i.e. anyone who makes, or attempts to make a report under this policy of corrupt, fraudulent, illegal or otherwise undesirable conduct.
you (your, yours)	Any individual who falls within the scope of this policy.

6 Responsibilities

6.1 Policy Management

The Board of Directors has overall responsibility for this policy and in ensuring that we comply with all our whistleblower protection obligations.

Approval of the policy is vested with the Board.

Reviews of the policy are the responsibility of the Linfox General Counsel and will be conducted annually. This is to ensure that the policy remains consistent with all relevant legislative requirements.

6.2 Policy Implementation

6.2.1 CEO

The Chief Executive Officer (CEO) will have the primary day-to-day responsibility for the implementation of this policy, monitoring its use and ensuring that the appropriate processes and procedures are in place, and amended as appropriate, to ensure it can operate effectively.

6.2.2 Linfox General Counsel

The Linfox General Counsel has a central management role. He or she will:

- Receive a disclosure privately and discreetly, if necessary, away from the workplace;
- Record details of all disclosures;
- Obtain all necessary information from a person making a disclosure to assist any investigation;
- Ensure that matters that are not fraud or corruption related, are referred to the appropriate department for resolution;
- Appoint an investigator to carry out an investigation into disclosures relating to fraud or corruption;
- Oversee the investigation of a disclosure;
- Offer to engage an independent contact person from Human Resources to support the employee and, if requested or deemed appropriate in the circumstances, engage such contact person;
- Establish and maintain a confidential filing system;
- Collate statistics on disclosures made for reporting to senior management;
- Subject to legal requirements, take all reasonable steps to:
 - Respect a request for anonymity by a person making a disclosure; and
 - Keep confidential the identity of the person who is the subject of the disclosure;
- Report on any control deficiencies identified and corrective action required in Linfox's systems as a result of a protected disclosure investigation.

6.2.3 Human Resources

Staff from within Human Resources will, if requested by the employee or deemed necessary by Linfox, be engaged as an independent contact person to assist the disclosing employee. The contact person is not an advocate for or representative of the disclosing employee, and is not an investigator of the subject matter of the disclosure, but is available to:

- seek to foster a supportive work environment for the disclosing employee;
- respond to any questions or concerns of the employee about the application of this policy to him or her;
- respond to any concerns expressed by the employee of harassment, intimidation or victimisation in reprisal for making the disclosure; and
- assist in managing the expectations of the person making the disclosure as to the potential outcomes of the investigation of the disclosure.

6.2.4 Employees

Employees are encouraged to report known or suspected incidents of fraud or corrupt conduct in accordance with this policy. Disclosures can be made anonymously.

All employees of Linfox have an important role to play in supporting those who have made a legitimate disclosure. They must refrain from any activity that is, or could be perceived to be, detrimental action against a person who makes a disclosure.

Furthermore, and subject to any legal requirements, they should protect and maintain the confidentiality of a person they know or suspect to have made a disclosure, or to be the subject of a disclosure. Employees are reminded of their obligation to treat as confidential any information obtained during the course of their work, whether it concerns Linfox, its staff or its customers.

7 Procedure

There are no procedures associated with the Whistleblower Protection Policy.

8 References

Legislation

- *Corporations Act 2001* (Cth)
- *Taxation Administration Act 1953* (Cth)
- *Income Tax Assessment Act 1936* (Cth)

Policies

- Fraud and Corruption Control Policy
- The Linfox Way (Code of Conduct)
- Privacy Policy
- Workplace Behaviour Policy

Other documentation

- [ASIC Regulatory Guide 270: Whistleblower policies \(November 2019\)](#)

9 Appendices

Appendix 1: Protections under the Corporations Act



Appendix 2: Protections under the Taxation Administration Act

Appendix 1: Protections under the Corporations Act²

1. The Corporations Act gives special protection to disclosures about any misconduct or improper state of affairs relating to Linfox if the following conditions are satisfied:
 - a. the whistleblower is or has been:
 - i. an officer or employee of Linfox;
 - ii. an individual who supplies goods or services to Linfox or an employee of a person who supplies goods or services to Linfox;
 - iii. an individual who is an associate of Linfox; or
 - iv. a relative, dependent or dependent of the spouse of any individual referred to at (i) to (iii) above;
 - b. the report is made to:
 - i. The Linfox General Counsel, who is authorised by Linfox to receive whistleblower disclosures;
 - ii. a director, company secretary, company officer, or senior manager of Linfox;
 - iii. Linfox's external auditor (or a member of that audit team);³
 - iv. an actuary of Linfox;
 - v. Australian Securities and Investments Commission (ASIC);
 - vi. Australian Prudential Regulation Authority (APRA); or
 - vii. a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act;
 - c. the whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to Linfox. This may include a breach of legislation including the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more, or conduct that represents a danger to the public or financial system.

Examples of conduct which may amount to a breach of the Corporations Act include: insider trading, insolvent trading, failure to keep accurate financial records, falsification of accounts, failure of a director or other officer of Linfox to act with the care and diligence that a reasonable person would exercise, or

² See Part 9.4AAA of the *Corporations Act 2001* (Cth) in relation to whistleblower protection.

³ Our external auditor as at the date of this policy is PricewaterhouseCoopers (PwC).

to act in good faith in the best interests of Linfox.

2. The protections given by the Corporations Act when these conditions are met are:

- i. the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
- ii. no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
- iii. in some circumstances, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;⁴
- iv. anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages;
- v. a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- vi. the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except ASIC, APRA, the Australian Federal Police (AFP) or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

3. Confidentiality

If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

- a. the discloser consents to the disclosure of their identity;
- b. disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter;
- c. the concern is reported to ASIC, APRA, or the AFP; or
- d. the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

⁴ Such as where the disclosure has been made to ASIC, or where the disclosure qualifies as a public interest or emergency disclosure.

Appendix 2: Protections under the Taxation Administration Act⁵

1. The Taxation Administration Act gives special protection to disclosures about a breach of any Australian tax law by Linfox or misconduct in relation to our tax affairs if the following conditions are satisfied:
 - a. the whistleblower is or has been:
 - i. an officer or employee of Linfox;
 - ii. an individual who supplies goods or services to Linfox or an employee of a person who supplies goods or services to Linfox;
 - iii. an individual who is an associate of Linfox;
 - iv. a spouse, child, dependent or dependent of the spouse of any individual referred to at paragraphs (i) to (iii) above; and
 - b. the disclosure is made to:
 - i. one of the following persons in relation to Linfox (eligible recipient):
 - A. an officer, senior manager or employee who has functions or duties relating to tax affairs of the body corporate;
 - B. Linfox's external auditor (or a member of that audit team);⁶
 - C. a registered tax agent or BAS agent (within the meaning of the Tax Agent Services Act 2009 (Cth)) who provides tax or BAS services to the company;
 - D. a person or body authorised by Linfox to receive disclosures that may qualify for protection under Part IVD of the Taxation Administration Act;
 - ii. the Commissioner of Taxation; or
 - iii. a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Taxation Administration Act; and
 - c. if the report is made to an eligible recipient, the whistleblower:
 - i. has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the company or an associate of the company; and
 - ii. considers that the information may assist the Eligible Recipient to

⁵ See sections 14ZZT to 14ZZZAA of the *Tax Administration Act 1953* (Cth) in relation to whistleblower protection.

⁶ Our external auditor as at the date of this policy is PricewaterhouseCoopers (PwC).

perform functions or duties in relation to the tax affairs of Linfox or an associate (within the meaning of section 318 of *the Income Tax Assessment Act 1936* (Cth)) of the company; and

- d. if the disclosure is made to the Commissioner of Taxation, the whistleblower considers that the information may assist the Commissioner to perform his or her functions under a taxation law in relation to the company or an associate of the company.
2. The protections given by the Taxation Administration Act when these conditions are met are:
- a. the whistleblower is not subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
 - b. no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower on the basis of the disclosure;
 - c. where the disclosure was made to the Commissioner of Taxation, the disclosure is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
 - d. anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a disclosure has been made, or may have been made, proposes to or could be made, may be guilty of an offence and liable to pay damages;
 - e. a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary;
 - f. the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except the Commissioner of Taxation, the Australian Federal Police (AFP), a prescribed body or a legal practitioner for the purpose of obtaining legal advice or representation in relation to the disclosure; and
 - g. unless the whistleblower has acted unreasonably or vexatiously, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a disclosure.

3. Confidentiality

If a disclosure is made, the identity of the discloser will be kept confidential unless one of the following exceptions applies:

- a. the discloser consents to the disclosure of their identity;

- b. disclosure of details that might reveal their identity is reasonably necessary for the effective investigation of the allegations;
- c. the concern is reported to the Commissioner of Taxation or the Australian Federal Police; or
- d. the concern is raised with a legal practitioner for the purpose obtaining legal advice or representation in relation to the operation of the whistleblower provisions under the Taxation Administration Act.