



INFORMATION SHEET

IS-L00909PW

Registration as an individual tax agent

This document is intended as an overview of the process for registration as an individual tax agent set out in the *Tax Agent Services Act 2009*. This information sheet is intended to provide assistance. It is not a formal Board Guideline. This information sheet may be changed from time to time.

NOTE: In this fact sheet references to:

- ‘**New law**’ means the *Tax Agent Services Act 2009 (TASA)*, the *Tax Agent Services Regulations 2009 (TASR)* and the *Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009 (Transitional Act)*; and
- ‘**Old law**’ means Part VIIA of the *Income Tax Assessment Act 1936* and Part 9 of the *Income Tax Regulations 1936*.

Who must register?

You must be registered as a tax agent to provide a “*tax agent service*” for a fee or other reward.

A “*tax agent service*” is any service that relates to:

- ascertaining or advising about the liabilities, obligations or entitlements of an entity under a ‘taxation law’; or
- representing an entity in their dealings with the Commissioner of Taxation; and

that is provided in circumstances where it is reasonable to expect that the entity will rely on it to satisfy liabilities or obligations under a taxation law or to claim entitlements under a taxation law.

“Taxation law” includes any Act of which the Commissioner of Taxation has general administration, or any regulations made under such an Act. It also includes the TASA and any regulations made under the TASA .

A list of indicative tax agent services can be found in *Appendix A attached* to this information sheet.



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NOTE: 'Tax agent services' includes 'BAS services'.

What if you do not register?

You may contravene a civil penalty provision if you are unregistered and provide tax agent services for a fee or other reward.

You may also contravene a civil penalty provision if you are unregistered and you:

- advertise that you will provide tax agent services;
- represent yourself as a registered tax agent.

Civil penalties of up to \$27,500 (250 penalty units) for an individual may apply under the civil penalty provisions of the TASA .

What are the eligibility requirements for registration?

You are eligible for registration as a registered tax agent if you are 18 years or more, and you meet both of the following requirements:

- (i) you are a **fit and proper person**; and
- (ii) you meet the **prescribed requirements, including as to qualifications and experience**.

(i) Fit and proper person

In deciding whether you are a fit and proper person, the Board must have regard to the following:

- whether you are a person of good fame, integrity and character; and
- whether any of the following events have occurred during the previous 5 years:
 - you have had the status of an undischarged bankrupt;
 - you have served a term of imprisonment in whole or in part;
 - you have been convicted of a serious taxation offence;
 - you have been convicted of an offence involving fraud or dishonesty;
 - you have been penalised for being a promoter of a tax exploitation scheme;
 - you have been penalised for implementing a scheme that has been promoted on the basis of conformity with a product ruling in a way that is materially different from that described in the product ruling; and/or
 - you have been sentenced to a term of imprisonment.

For further information regarding these events, please refer to the *Events that may affect your continued registration information sheet* available at http://www.tpb.gov.au/TPB/tax_agents_/Regulatory_information/



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(ii) Prescribed qualifications and experience

To satisfy the prescribed qualifications and experience requirement, you must meet the conditions relating to one of the qualifications detailed in the table below.

Note: Reference to a “course” means successful completion of that course.

	Qualification	Conditions
1	Tertiary qualifications in Accounting	(a) One of the following: <ul style="list-style-type: none"> (i) awarded a degree or post-graduate award in accountancy from an Australian tertiary institution; <u>or</u> (ii) awarded a degree or award in accountancy that is approved by the Board from an equivalent institution; <u>and</u> (b) course in commercial law that is approved by the Board; and (c) course in Australian taxation law that is approved by the Board; and (d) 12 months of full-time relevant experience in the preceding 5 years.
2	Tertiary qualifications in another discipline	(a) Awarded a degree or post-graduate award from an Australian tertiary institution, or a degree or award that is approved by the Board from an equivalent institution, in a discipline other than accountancy that is relevant to the tax agent services to which your application relates; and (b) if the Board considers it relevant to the tax agent services to which your applications relates, as many of the following courses as the Board considers necessary: <ul style="list-style-type: none"> (i) Course in basic accountancy principles that is approved by the Board (ii) Course in commercial law that is approved by the Board (iii) Course in Australian taxation law that is approved by the Board; and (c) 12 months of full-time relevant experience in the preceding 5 years.
3	Diploma or higher award	(a) Diploma or higher award in accountancy from a registered training organisation or an equivalent institution; and (b) course in Australian taxation law that is approved by the Board; and (c) 2 years of full-time relevant experience in the preceding 5 years; and (d) if the application is made 3 years or later after commencement of the new law, a course in commercial law that is approved by the Board.
4	Admission to legal practice	(a) Academic qualifications required to be an Australian legal practitioner; and (b) course in basic accountancy principles that is approved by the Board; and (c) course in Australian taxation law that is approved by the Board; and (d) 12 months of full-time relevant experience in the preceding 5 years.



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5	Work Experience	(a) Course in basic accountancy principles that is approved by the Board; and (b) course in Australian taxation law that is approved by the Board; and (c) 8 years of full-time relevant experience in the preceding 10 years; and (d) if the application is made 3 years or later after commencement of the new law, a course in commercial law that is approved by the Board.
6	Membership of a professional association	(a) Voting member of a recognised tax agent association; and (b) 8 years of full-time relevant experience in the preceding 10 years.

NOTE: Board may approve a degree, award or course by an approval process, an accreditation scheme, or by other means.

What does relevant experience mean?

“Relevant experience” means work by an individual:

- as a tax agent registered under the new law; or
- as a tax agent registered under the old law; or
- under the supervision and control of a tax agent registered under the new law; or
- under the supervision and control of a tax agent registered under the old law; or
- as an Australian legal practitioner; or
- of another kind approved by the Board

in the course of which the individual’s work has included substantial involvement in one or more types of tax agent services, or substantial involvement in a particular area of taxation law to which one or more of those types of tax agent services relate.

“*Substantial involvement*” means ample or considerable amount of involvement. It requires more than simply being involved from time to time in the provision of one or more types of tax agent services.

How do you register?

To register as a registered tax agent, you must meet the eligibility requirements set out above and lodge an application in the approved form.

The Board is required to decide your application within 6 months of receiving it. If the Board does not decide your application within this time, the Board is taken to have rejected your application. You may apply to Administrative Appeals Tribunal to have the Board’s decision reviewed.



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Need more information?

Further information will be released as it becomes available on the Board’s website at www.tpb.gov.au.

Appendix A – Examples of ‘tax agent services’

The following table includes a non-exhaustive list of the types of services which may constitute a tax agent service if provided for a fee or reward.

Service	Tax agent service	Not a tax agent service
Preparing a return, notice, statement, application or other document about your client’s liabilities, obligations or entitlements under a taxation law	X	
Lodging a return, notice, statement, application or other document about your client’s liabilities, obligations or entitlements under a taxation law	X	
Advising your client on tax concessions for expenditure incurred on research and development activities where the service involves the application of taxation laws	X	
Assisting your client with tax concessions for expenditure incurred on research and development activities where the service involves the application of taxation laws	X	
Preparing an objection under Part IVC of the TAA 1953 against an assessment, determination, notice or decision under a taxation law	X	
Lodging an objection on behalf of your client under Part IVC of the TAA 1953 against an assessment, determination, notice or decision under a taxation law	X	
Contracting the services of a specialist to provide advice about an area of taxation law in which you have no expertise and cannot review for accuracy		X
Applying to the Commissioner or the AAT for a review of, or instituting an appeal against, a decision on an objection under Part IVC of the <i>Taxation Administration Act 1953</i>	X	
Giving your client advice about a taxation law that they can reasonably be expected to rely upon to satisfy their taxation obligations	X	



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Service	Tax agent service	Not a tax agent service
Dealing with the Commissioner on behalf of your client	X	
Services provided by an auditor of a self managed superannuation fund under the <i>Superannuation Industry (Supervision) Act 1993</i>		X
Providing general taxation advice to your client that does not involve the application or interpretation of a taxation law to the client's personal circumstances		X
Installing computer accounting software without determining default GST codes tailored to the client		X
Installing computer accounting software and determining default GST codes tailored to the client	X	
Coding tax invoices and transferring data onto a computer program for clients	X	
Reconciling data entry to ascertain the figures to be included on a client's activity statement	X	
Filling in the activity statement on behalf of an entity or instructing the entity which figures to include	X	
General training in relation to the use of computerised accounting software		X
Preparing bank reconciliations		X
Entering data		X
Ascertaining the withholding obligations for the employees' of your clients. This includes the preparation of payment summaries	X	
Providing a tax agent service as a legal service, unless it consists of preparing, or lodging, a return or a statement in the nature of a return (which will be a tax agent service).		X
Providing a tax agent service as a legal service in the course of acting for a trust or deceased estate as trustee or legal personal representative.		X