



# INFORMATION SHEET

IS-L01609PW

## Renewal of registration as a BAS agent

This document is intended as an overview of the process for renewal of registration as a BAS 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.

### WHO CAN APPLY FOR RENEWAL OF REGISTRATION?

All registered BAS agents may apply to the Board for renewal of registration. This includes individuals, partnerships and companies.

### HOW DO YOU APPLY?

To apply for renewal of registration as a BAS agent, you must meet the eligibility requirements for registration and lodge an application in the approved form with the required documentation and prescribed application fee.

For information regarding the eligibility requirements for registration as an individual, partnership or company BAS agent, please refer to the relevant information sheet available at [www.tpb.gov.au/TPB/BAS\\_agents/Registration\\_information](http://www.tpb.gov.au/TPB/BAS_agents/Registration_information)

- *Registration as an individual BAS agent* information sheet
- *Registration as a partnership BAS agent* information sheet
- *Registration as a company BAS agent* information sheet

### WHEN ARE YOU REQUIRED TO APPLY?

You must make an application for renewal of registration at least 30 days before the day on which your current registration expires, or within such shorter time as the Board allows.

**NOTE:** A BAS agent may apply to the Administrative Appeals Tribunal for review of a decision by the Board to refuse to grant a shorter time in which to apply for renewal of registration.

For further information regarding reviewable decisions, please refer to the *Reviewable decisions* information sheet available at [www.tpb.gov.au/TPB/BAS\\_agents/Regulatory\\_information](http://www.tpb.gov.au/TPB/BAS_agents/Regulatory_information)



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## CAN YOU APPLY IF YOUR REGISTRATION IS SUSPENDED?

Yes, you may make an application for renewal of registration during a period when your registration is suspended.

## WHAT HAPPENS AFTER YOU APPLY?

The Board is generally required to decide your application for renewal within 6 months of receiving it.

Your registration will continue until your application for renewal has been decided, even if it is not decided within 6 months of the Board receiving it.

## WHAT HAPPENS IF YOUR APPLICATION FOR RENEWAL OF REGISTRATION IS GRANTED?

The Board must notify you in writing that your application for renewal of registration has been granted.

Your renewed BAS agent registration commences on the day after the day on which your previous registration expired.

## WHAT HAPPENS IF YOUR APPLICATION FOR RENEWAL OF REGISTRATION IS REJECTED?

The Board will notify you in writing that your application for renewal of registration has been rejected and the reasons for its decision. Failure by the Board to comply with this requirement does not affect validity of the Board's decision.

You may apply to the Administrative Appeals Tribunal for a review of the Board's decision.

For further information regarding reviewable decisions, please refer to the *Reviewable decisions* information sheet available at [www.tpb.gov.au/TPB/BAS\\_agents/Regulatory\\_information](http://www.tpb.gov.au/TPB/BAS_agents/Regulatory_information)

## NEED MORE INFORMATION?

Further information will be released as it becomes available on the Board's website at [www.tpb.gov.au](http://www.tpb.gov.au)