

# Application for accreditation as a recognised tax (financial) adviser association

## Completing this application form

- Schedule 1, Part 3 of the [Tax Agent Services Regulations 2009](#) (TASR) sets out the eligibility requirements to become a recognised tax (financial) adviser association. Please read the requirements to become a [recognised tax \(financial\) adviser association](#) before completing this application.
- Please complete this form by entering details into all the relevant fields and signing all required sections.
- If insufficient space is provided at any item, please attach additional information.
- We will advise the entity applying for accreditation of the outcome of the application. If we decide to recognise the association, the association's details will appear on the [Recognised professional associations](#) listing on the TPB website.

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## Organisation details

### 1. Name of organisation seeking TPB recognition

### 2. Australian company number (ACN) If applicable

### 3. Australian business number (ABN) If applicable

### 4. Business address and contact details

Address

Suburb/town

State/Territory

Postcode

Business phone number (including area code)

Business mobile phone number

Contact officer's name

Contact officer's email address

**5. Is the organisation a non-profit organisation?**

See Item 301 in Schedule 1, Part 3 of the TASR.

Yes  No  Please provide relevant details

**6. What corporate governance and operational procedures does the organisation have in place to ensure that:**

**(a) it is properly managed**

**(b) its internal rules are enforced?**

See Item 302 in Schedule 1, Part 3 of the TASR. For further guidance on the TPB's interpretation and application of the requirements that relate to corporate governance and operational procedures, please refer to the [TPB Information Sheet TPB\(I\) 33/2018: Recognised professional associations - Corporate governance related requirements for recognition under the Tax Agent Services Regulations 2009](#). In particular paragraphs 43 to 45 of this information sheet provide guidance on what should be demonstrated in relation to practices and procedures.

Please provide relevant details (include any relevant website links / attach supporting documents and note the relevant specific clauses in documents as appropriate).

7. Does your organisation have professional and ethical standards for its voting members, including terms to the effect that:

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| <b>(a) voting members must undertake an appropriate number of hours of continuing professional education (CPE) each year, having regard to the circumstances and requirements of the members</b> | <input type="checkbox"/> | <input type="checkbox"/> |

Note: Generally, the TPB's approach to satisfying the CPE requirements in this eligibility item are outlined in the TPB Explanatory Paper [TPB\(EP\) 06/2014: Continuing professional education policy requirements for tax \(financial\) advisers](#)

- |   |                          |                          |
|---|--------------------------|--------------------------|
| <b>(b) voting members must be of good fame, integrity and character</b> | <input type="checkbox"/> | <input type="checkbox"/> |
|---|--------------------------|--------------------------|

Note: For further guidance, see also the TPB Explanatory Papers:

- [TPB\(EP\) 01/2010: Code of professional conduct](#)
- [TPB\(EP\) 02/2010: Fit and proper person.](#)

- |  |                          |                          |
|--|--------------------------|--------------------------|
| <b>(c) each voting member is subject to rules controlling the member's conduct in the practice of their profession</b> | <input type="checkbox"/> | <input type="checkbox"/> |
|--|--------------------------|--------------------------|

- |  |                          |                          |
|--|--------------------------|--------------------------|
| <b>(d) each voting member is subject to discipline for breaches of those rules</b> | <input type="checkbox"/> | <input type="checkbox"/> |
|--|--------------------------|--------------------------|

- |   |                          |                          |
|---|--------------------------|--------------------------|
| <b>(e) if a voting member is permitted by the organisation to be in public practice, the voting member has professional indemnity (PI) insurance?</b> | <input type="checkbox"/> | <input type="checkbox"/> |
|---|--------------------------|--------------------------|

Note: Generally, the TPB's approach to satisfying the PI insurance requirements in this eligibility item are outlined in the TPB Explanatory Paper: [TPB\(EP\) 05/2014: Professional indemnity insurance requirements for tax \(financial\) advisers](#)

See Item 303 in Schedule 1, Part 3 of the TASR.

Please provide relevant details (include any relevant website links / attach supporting documents and note the relevant specific clauses in documents as appropriate).

**8. What arrangements does the organisation have in place for:**

- (a) notifying clients of its members, or of members of its member bodies, about how to make complaints**
- (b) receiving, hearing and deciding those complaints**
- (c) taking disciplinary action if complaints are justified?**

See Item 304 in Schedule 1, Part 3 of the TASR.

Please provide relevant details (including any relevant website links and specific document references as appropriate).

**9. What arrangements does the organisation have in place for publishing annual statistics about:**

- (a) the kinds and frequency of complaints made to the organisation (except complaints under the *Tax Agent Services Act 2009* (TASA) about entities registered under the TASA)**
- (b) findings made as a result of the complaints**
- (c) action taken as a result of those findings?**

See Item 305 in Schedule 1, Part 3 of the TASR.

Please provide relevant details (include any relevant website links / attach supporting documents and note the relevant specific clauses in documents as appropriate).

**10. Does the organisation have the ability to pay its debts as they fall due?**

See Item 306 in Schedule 1, Part 3 of the TASR.

Yes  No

Please provide relevant evidence / supporting documentation (including a copy of the most recent financial report / director's declaration of solvency and independent auditor report).

Note: The TPB considers various information relating to an association's ability to pay debts as they fall due. For example, the TPB may consider any outstanding tax obligations in relation to lodgment of returns (including income tax and FBT), GST obligations, PAYG withholding obligations and superannuation guarantee obligations for employees.

**Director or other authorised person's declaration**

**Director or other authorised person's signature**

**Auditor's confirmation**

**Auditor's signature**

**11. Is the management of the organisation required to:**

**(a) be accountable to the organisation's members**

**(b) abide by the corporate governance and operational procedures of the organisation?**

See Item 307 in Schedule 1, Part 3 of the TASR. For further guidance on the TPB's interpretation and application of the requirements that relate to corporate governance and operational procedures, please refer to the [TPB Information Sheet TPB\(I\) 33/2018: Recognised professional associations - Corporate governance related requirements for recognition under the Tax Agent Services Regulations 2009](#).

Yes  No

Please provide relevant details (include any relevant website links / attach supporting documents and note the relevant specific clauses in documents as appropriate).

**12. Is the organisation, or its members, subject to:**

**(a) a law of a state or territory**

**(b) a rule or other instrument of a body created by or under a law of a state or territory**

**that sets out a requirement in terms that are the same as, or that have a similar effect to, the requirement in questions 7, 8 and 9 of this form?**

See Item 308 of Part 3 of Schedule 2 of the TASR.

Yes  No  N/A

If applicable, please provide relevant details below.

13. (i) How many voting members does your organisation have?

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See Item 309 in Schedule 1, Part 3 of the TASR.

(ii) How many of the organisation's voting members are registered as tax (financial) advisers?

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See Item 309 in Schedule 1, Part 3 of the TASR.

If your association does not meet the minimum requirements, provide further details regarding the expected timeframe for satisfying this item, or the reasons why it is appropriate for the organisation to be recognised by the TPB if you do not expect to satisfy this item.

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*Exercise of discretion*

The TPB will consider the appropriateness of exercising its discretion in relation to this item on a case-by-case basis, having regard to the purpose of the TASA and the role of recognised professional associations (RPAs) under the TASR, as well as the following non-exhaustive list of considerations:

- extent to which the association meets the requirements in the item
- purpose and utility of the association's recognition
- consumer protection benefits and/or risks of continuing recognition
- accreditation type(s) of the RPA and whether there is any utility in having multiple recognitions with the TPB.

If the association does not satisfy the minimum requirement and is seeking the TPB to exercise its discretion, it is recommended that the submission provided to the TPB addresses the above considerations and any other matters that are relevant to the TPB's consideration of whether it is appropriate to exercise discretion.

For further information on the considerations the TPB would take into account in exercising its discretion, refer to the TPB Information Sheet [TPB\(I\) 35/2020: Recognised professional associations - Exercise of the TPB's discretion regarding specific requirements for recognition under the Tax Agent Services Regulations 2009](#).

14. Is each voting member of the organisation required to comply with at least one of the following requirements:

(a) the member has been awarded a degree or post-graduate award from:

(i) an Australian tertiary institution; or

(ii) an equivalent institution

in a relevant discipline (including finance, financial planning, commerce, economics, business, tax, accountancy or law)

(iii) training organisation; or

(iv) an equivalent institution

in a relevant discipline (including finance, financial planning, commerce, economics, business, tax, accountancy or law)

(b) the member has the equivalent of six years of full-time experience in providing tax (financial) advice services in the past eight years.

See Item 310 in Schedule 1, Part 3 of the TASR.

Yes  No

*Exercise of discretion*

If your association does not meet the minimum requirements, provide further details in the space provided below, including the reasons why it is appropriate for the organisation to be recognised by the TPB if you do not expect to satisfy this item. The TPB will consider the appropriateness of exercising its discretion in relation to this item on a case-by-case basis, having regard to the following non-exhaustive list of considerations:

- extent to which the association meets the requirements in the item
- any amendments or proposed amendments to relevant association rules
- purpose and utility of the association's recognition
- consumer protection benefits and/or risks of continuing recognition
- accreditation type(s) of the RPA and whether there is any utility in having multiple recognitions with the TPB.



If your association is seeking to have the TPB exercise its discretion, it is recommended that the submission provided to the TPB addresses the above considerations and any other matters that are relevant to the TPB's consideration of whether it is appropriate to exercise its discretion.

For further information on the considerations the TPB would take into account in exercising its discretion, refer to the TPB Information Sheet [TPB\(I\) 35/2020: Recognised professional associations - Exercise of the TPB's discretion regarding specific requirements for recognition under the Tax Agent Services Regulations 2009](#).

## Documentation required to support this application

Before submitting a completed and signed form, it is important to include accessible website links to all relevant information / attach supporting documentation necessary to demonstrate that the organisation satisfies the eligibility requirements in Schedule 1 to the [TASR](#). This includes the following most recent:

- Constitution and By-laws
  - Audited financial statements and independent auditor's statement
  - Annual Report (if any)
  - Notice of Annual General Meeting (and explanatory memorandum if any)
  - Complaint form
  - Continuing professional development (CPD) policy
  - Professional indemnity insurance policy (if any)
  - Registration form for members
  - any other relevant documents, such as Charter, Code of ethics, information in relation to complaints management, education etc.
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## Declaration

Before you sign this declaration, please ensure that you have answered all relevant questions.

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I declare that all information given in this declaration, including any supporting documentation, is to the best of my knowledge, information and belief, true and correct in every particular.

**Full name** (please print)

(Name of Public officer, the Chair, CEO or other authorised person responsible for signing the accounts)

**Signature**

**Date**

□	□	/	□	□	/	□	□	□	□
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## Checklist

- All questions on the application form have been answered truthfully and correctly.
- Copies of the required documents to support this application are attached.
- A director or an authorised person has completed the declaration.

Note: If the organisation does not provide all of the required information there may be delays in processing the application.

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### Privacy notice

The Office of the Australian Information Commissioner ([www.oaic.gov.au](http://www.oaic.gov.au)) is Australia's national privacy regulator. The *Privacy Act 1988* protects the privacy of individuals and sets out Australian Privacy Principles (APPs) applicable to the collection, use and storage of personal information by Australian government agencies.

The Tax Practitioners Board (TPB) is authorised by the *Tax Agent Services Act 2009* (TASA) to collect the information requested in this form for the purpose of assessing eligibility requirements for organisations seeking to be accredited by the TPB as a Recognised Professional Association in accordance with the Tax Agent Services Regulations 2009 (TASR).

Any personal information collected will be used and stored in accordance with the APPs and the TPB Privacy Policy which is available at [www.tpb.gov.au](http://www.tpb.gov.au).

If you do not provide the requested information, we may not be able to process your application.

Where we are authorised or required by the TASA to do so, some of the information collected from you may be provided to other government agencies, including the Australian Taxation Office (ATO) and the Australian Securities and Investments Commission.

We may also seek information from the ATO and other government agencies where we are authorised under the TASA to do so and it is considered relevant to the assessment of eligibility requirements for Recognised Professional Associations in accordance with the TASR.

If we grant your application for recognition, your organisation's details (including your name and website address) will appear on the [List of recognised professional associations](#). This list is publicly available on our website.

Further information about our privacy practices is available in our privacy policy on our website [www.tpb.gov.au](http://www.tpb.gov.au)

For any enquiries relating to our collection, use and storage of personal information, including how to access and correct personal information or to make a privacy complaint, please contact the TPB privacy officer at [TPBLegalunit@tpb.gov.au](mailto:TPBLegalunit@tpb.gov.au)

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## Where to send this application

Please email the completed application to [TPBSubmissions@tpb.gov.au](mailto:TPBSubmissions@tpb.gov.au) or post it to:

**Tax Practitioners Board**  
**GPO Box 1620**  
**Sydney NSW 2001**

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## Further information

Visit our website [www.tpb.gov.au](http://www.tpb.gov.au) or phone us on **1300 362 829**.