

COURSE APPROVAL REQUEST FORM

A course in Australian taxation law that is approved by the Board for tax agents

The purpose of this form is to enable approved course providers to make a submission to the Tax Practitioners Board (TPB) to have one or more units approved by the Board as a course in Australian taxation law, as referred to in Schedule 2 of the Tax Agent Services Regulations 2022 (TASR).

This form must be completed by an authorised officer of the course provider. It may be accompanied by a certification from an appropriately qualified and independent person to verify that the submitted unit or units meet the TPB's requirements for a course in Australian taxation law that is approved by the Board. Such persons could include, but need not be limited to, leading academics in the relevant area, such as a professor. The completed form and relevant attachments should be sent to **Tax Practitioners Board, GPO Box 1620, SYDNEY NSW 2001**.

For further information on the requirements for a course in taxation law that is approved by the Board, refer to [TPB\(PG\) 03/2010 Course in Australian taxation law that is approved by the Board](#). For information on the mix and match approach to Board approved courses, refer to [TPB\(I\) 06/2011 Educational qualification requirements for tax practitioners - the mix and match approach to Board approved courses](#).

Name of course provider	
Course provider number (for example, CRICOS or RTA number)	
Type of provider	<input type="checkbox"/> University <input type="checkbox"/> Registered training organisation <input type="checkbox"/> Other registered higher education institution <input type="checkbox"/> Other course provider approved by the Board
Name of unit or units	

Course requirements

Does the unit cover all of the following topic areas?	Yes / No	Name of unit or units	Reference to relevant supporting evidence
a) The rules and principles of Australian taxation law, including an understanding of the legal environment in which these principles operate, including basics of the legal system, constitutional considerations, separation of powers			
b) The key aspects of the income tax law covering concepts of residence and source, related elements (only) of international tax, assessable income, deductions, tax rebates/offsets and tax accounting			
c) The key aspects of taxes that extend the ordinary income tax base including relevant principles and application of the capital gains tax and fringe benefits tax rules			
d) Goods and services tax (GST)			
e) Taxation of individuals and basic entities including partnerships, trusts and companies			
f) Taxation aspects of superannuation law			
g) Administrative aspects of the taxes identified above including returns, tax collection and withholding mechanisms, assessments, objections, rulings, penalties and audits			
h) Rules addressing specific and general anti-tax avoidance			
i) Ethical and professional responsibilities of tax agents including obligations under the <i>Tax Agent Services Act 2009</i> (TASA) and Tax Agent Services Regulations 2022 (TASR)			

Duration	Yes / No	Reference to relevant supporting evidence
Is the unit or units at least equivalent to two tertiary level units amounting to a total of 200 to 260 hours duration?		
Education level	Yes / No	Reference to relevant supporting evidence
Are all the units at least at the Diploma level, which meets Australian Qualifications Framework (AQF) level 5 criteria ¹ ?		
Assessment	Yes / No	Reference to relevant supporting evidence
<p>Do each of the units contain an assessment/s, which is/are undertaken to a significant degree (that is, at least 40%) under some form of independent supervision?</p> <p>Independent supervision may be undertaken remotely or online. For more information, see Board approved courses requirements for tax agents.</p>		

Notes:

- a) Where the form refers to 'relevant supporting evidence', this should be attached to this form, and should include a reference to any particular part of the attachment which is sought to be relied on.
- b) As noted above, this form may be accompanied by a certification from an appropriately qualified and independent person to verify that the submitted unit or units meet the TPB's requirements for a course in Australian taxation law that is approved by the Board. Such persons could include, but need not be limited to, leading academics in the relevant area, such as a professor.

Name of authorised officer completing the form	
Position of authorised officer completing the form	
Signature of authorised officer completing the form	
Date	

¹ For further information on the AQF qualification levels, visit www.aqf.edu.au