

COURSE APPROVAL REQUEST FORM

A course in basic GST/BAS taxation principles

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 or subjects approved by the Board as a course in basic GST/BAS taxation principles, as referred to in Schedule 2 of the Tax Agent Services Regulations 2022.

This form must be completed by an appropriately qualified 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 GST/BAS taxation principles that is approved by the Board. Such person 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 basic GST/BAS taxation principles that is approved by the Board, please refer to [TPB\(I\) 04/2011 BAS agent educational qualification requirements](#).

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) Collection and recovery of tax provisions in Part VII of the <i>Fringe Benefits Tax Assessment Act 1986</i> .			
b) The indirect tax law (which means the goods and services tax (GST) law, the wine tax law, the luxury car tax law and the fuel tax law, as defined in section 995-1 of the <i>Income Tax Assessment Act 1997</i> (ITAA 1997).			
c) Parts 2-5 and 2-10 of Schedule 1 to the Taxation Administration Act 1953 (TAA 1953) (the pay as you go (PAYG) system).			
d) Relevant Australian Taxation Office (ATO) and Tax Practitioner Board (TPB) requirements, including TPB registration requirements, the Code of Professional Conduct and the operation of the civil penalty provisions.			
e) Relevant privacy principles as contained in the <i>Privacy Act 1988</i> .			
f) GST terminology and appropriate application to financial transactions.			

Course requirements			
Does the unit cover all of the following topic areas?	Yes / No	Name of unit or units	Reference to relevant supporting evidence
g) Taxation requirements for business purposes and taxation parameters related to a range of business types.			
h) Relevant accounting terminology when maintaining accounting records for a variety of business types for taxation purposes.			
i) All sections of both Business Activity Statements (BAS) and Instalment Activity Statements (IAS) for multiple entry types, including lodging statements within the allocated timeframe.			
j) How to calculate and input data into payroll systems (payroll is included in the definition of a BAS provision), includes PAYG (withholding and instalments), fringe benefits tax (FBT) relating to collection and recovery and reparation of payment summaries.			
k) How to comply with organisational guidelines relating to security and confidentiality of information, (in order to be able to, or know how to, meet the Code of Professional Conduct obligations of confidentiality).			

Education level	Yes / No	Reference to relevant supporting evidence
Are all of the units at least at the Certificate IV level, which meets Australian Qualifications Framework (AQF) level 4 criteria ¹ ?		
Assessment	Yes / No	Reference to relevant supporting evidence
<p>Do each of the units contain an assessment/s, which must be 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 BAS agents.</p>		

Note:

- 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 basic GST/BAS taxation principles 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, please visit www.aqf.edu.au.