

COURSE APPROVAL REQUEST FORM

A course in Australian taxation law that is approved by the Board for tax agents with a tax (financial) advice services condition

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

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 meets 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 Australian taxation law that is approved by the Board for tax agents with a tax (financial) advice services condition, refer to [TPB\(PG\) 06/2022 Course in Australian taxation law that is approved by the Board for tax agents with a tax \(financial\) advice services condition](#).

Name of course provider	
Course provider number (for example, CRICOS or RTO 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	

Course requirements			
Does the unit cover all of the following topic areas?	Yes / No	Name of unit	Reference to relevant supporting evidence
a) Concepts of: income, deductions, tax offsets/rebates, residence, source, including the principles of the taxation of negative gearing, fixed income investments, capital allowances and income protection/ replacement			
b) Tax treatment of: individuals, partnerships, companies and trusts including treatment of imputation credits, deferred and tax free trust distributions			
c) Employee remuneration including fringe benefits tax, salary packaging, termination payments and employee share schemes			
d) Capital gains tax (CGT), including CGT event A1 happening on disposal of an asset, the CGT discounts, the CGT consequences of death (estate planning) and the main residence exemption (and its application to investment properties), the availability of CGT concessions for small business, roll-overs, deemed disposals and gifts			
e) Superannuation: key areas concerning taxation of contributions, fund earnings and benefits			
f) Tax anti-avoidance provisions (especially those relating to promoter penalties)			
g) Ethical and professional responsibilities of tax agents with a tax (financial) advice services condition including obligations under the <i>Tax Agent Services Act 2009</i> and <i>Tax Agent Services Regulations 2022</i>			

In addition, does the unit cover the following topic areas at a basic awareness level?	Yes / No	Reference to relevant supporting evidence
(a) Goods and services tax (GST)		
(b) Tax administration including assessments, amendments and objections, but not preparation of returns or communications on behalf of clients with the Australian Taxation Office		
Duration		Reference to relevant supporting evidence
Is the unit equivalent to at least one tertiary level unit?		
Education level		Reference to relevant supporting evidence
Is the unit at least at the Diploma level, which meets the Australian Qualifications Framework (AQF) level 5 criteria ¹ ?		
Assessment		Reference to relevant supporting evidence
Is at least 40% of the total assessment of the unit required to be undertaken under some form of independent supervision? Independent supervision may be undertaken remotely or online. For more information, see Board approved courses requirements to provide tax (financial) advice services .		

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 upon.
- (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 meets the TPB's requirements for a course in Australian taxation law. 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.