

# TPB Information Sheet

## TPB(I) 04/2011

### BAS agent educational qualification requirements

#### **DISCLAIMER**

This is a Tax Practitioners Board (TPB) Information sheet (TPB(I)). It is intended to be for information only. It provides an overview of the TPB's position on BAS agent educational qualification requirements which are set out in the *Tax Agent Services Act 2009* (TASA) and the Tax Agent Services Regulations 2022. While it seeks to provide practical assistance and explanation, it does not exhaust, prescribe or limit the scope of the TPB's powers provided in the TASA.

In addition, please note that the principles, explanations and examples in this TPB(I) do not constitute legal advice and do not create additional rights or legal obligations beyond those that are contained in the TASA or which may exist at law. Readers should refer to the TASA and TASR for the precise content of the legislative requirements.

#### **Document History**

On 1 April 2022, the TPB updated this TPB(I) to replace references from the repealed Tax Agent services Regulations 2009 to Tax Agent Services Regulations 2022.

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# BAS agent educational qualification requirements

## Introduction

1. This TPB (I) describes the educational qualification requirements for individuals seeking registration as a BAS agent under the *Tax Agent Services Act 2009* (TASA) and the *Tax Agent Services Regulations 2022*(TASR).
2. The purpose of this TPB(I) is to assist relevant institutions, professional associations, potential registrants, renewing BAS agents and the wider community to understand the qualification requirements for registration as a BAS agent.

## Registering as a BAS agent

3. To become a registered BAS agent, an individual must meet certain eligibility criteria, including the qualifications and relevant experience requirements in the TASR.<sup>1</sup>
4. This TPB (I) only deals with the qualifications aspect. For details of the relevant experience requirements for BAS agents refer to Relevant experience for BAS agents available on the TPB's website at [www.tpb.gov.au](http://www.tpb.gov.au)
5. To become registered as a BAS agent, individuals must have met both of the following qualification requirements:
  - been awarded at least a Certificate IV Financial Services (Bookkeeping) or a Certificate IV Financial Services (Accounting) from a registered training organisation (RTO) or an equivalent institution
  - successfully completed a Board approved course in basic GST/BAS taxation principles.

## At least a Certificate IV Financial Services (Bookkeeping) or (Accounting)

6. To satisfy this requirement, an individual must have been awarded at least a Certificate IV in Financial Services (Bookkeeping) or (Accounting) and the award must be from a RTO or an equivalent institution.
7. 'At least' means the TPB will accept qualifications higher than a Certificate IV, including but not limited to, diplomas, advanced diplomas and degrees. The higher qualification must be in the field of bookkeeping or accounting.
8. The Certificate IV Financial Services (Bookkeeping) or (Accounting) or higher award must be from a RTO or equivalent institution.

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<sup>1</sup> This only applies to standard applications made under the TASA. It does not apply to transitional applications made pursuant to Item 14 in Schedule 2 of the *Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009*.

9. The TPB will determine what constitutes an equivalent institution on a case by case basis. Generally, equivalent institution will include Australian universities, other relevant overseas institutions and education providers which have been specifically approved by the Board.
10. For the purpose of this requirement, the TPB will accept a Certificate IV Financial Services (Bookkeeping) or (Accounting), or a higher relevant award, which has been obtained through a process of recognition of prior learning (RPL). However, for a Board approved course in basic GST/BAS taxation principles see paragraphs 29 to 34 for further details of the TPB's RPL requirements.

## Board approved course in basic GST/BAS taxation principles

11. A Board approved course in basic GST/BAS taxation principles should cover at least all of the following topics:
  - collection and recovery of tax provisions in Part VII of the *Fringe Benefits Tax Assessment Act 1986*
  - 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 *Income Tax Assessment Act 1997* (ITAA 1997))
  - parts 2-5 and 2-10 of Schedule 1 to the *Taxation Administration Act 1953* (TAA) (the pay as you go system)
  - relevant Australian Taxation Office (ATO) and TPB requirements, including TPB registration requirements, the Code of Professional Conduct (Code) and the operation of the civil penalty provisions
  - relevant privacy principles as contained in the *Privacy Act 1988*
  - GST terminology and appropriate application to financial transactions
  - taxation requirements for business purposes and taxation parameters related to a range of business types
  - relevant accounting terminology when maintaining accounting records for a variety of business types for taxation purposes
  - all sections of both business activity statements and instalment activity statements for multiple entity types, including lodging statements within the allocated timeframe
  - 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 preparation of payment summaries
  - 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 obligations of confidentiality).

12. For further details about these topics, refer to the training.gov.au website at [www.training.gov.au](http://www.training.gov.au)
13. The TPB is of the view that as long as all the topics listed at paragraph 11 above are covered, it does not matter if they are covered through more than one component and include some duplication. Therefore, the components may include some overlap as long as there is not substantial duplication of content.

## Applications made before 1 March 2012

14. The BAS unit 'FNSBKPG404A Carry out business activity and instalment activity statement tasks' contained in the Certificate IV Financial Services (Bookkeeping) and, in some cases, the Certificate IV Financial Services (Accounting) (which are part of the FNS04 Financial Services Training Package), will satisfy the requirements for a Board approved course in basic GST/BAS taxation principles.
15. The TPB will also accept applications from individuals who have completed updated versions of this unit, including as contained in the FNS10 Financial Services Training Package, which was released on 24 November 2010. Further details can be found on the training.gov.au website.
16. Individuals who have successfully completed the BAS unit as part of the Certificate IV Financial Services (Bookkeeping) or (Accounting) are considered to have completed a course in basic GST/BAS taxation principles that is approved by the Board, subject to paragraphs 20, 21 and 29 to 34 of this information sheet.
17. For information about equivalent courses, see paragraphs 35 to 37.

## New applications and renewals made from 1 March 2012

18. From 1 March 2012, the following units, if successfully completed, from the Certificate IV Financial Services (Bookkeeping) and (Accounting) from the FNS10 Financial Services Training Package will together comprise a Board approved course in basic GST/BAS taxation principles:
  - FNSBKG404A Carry out business activity and instalment activity statement tasks
  - FNSBKG405A Establish and maintain a payroll system.<sup>2</sup>
19. For further information about these two units, including information about content, refer to the [www.training.gov.au](http://www.training.gov.au) website.
20. Applicants who gain registration between 1 March 2010 and 29 February 2012 and have only completed the BAS unit 'Carry out business activity and instalment activity statement tasks' (in either the FNS04 or FNS10 Financial Services Training Packages) will need to complete the additional BAS unit 'Establish and maintain a payroll system', or equivalent, in order to renew their registration on and after 1 March 2012.

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<sup>2</sup> We will also accept updated versions of these units, as contained in any subsequent Financial Services Training Packages.

21. From 1 March 2012, for the purposes of a Board approved course in basic GST/BAS taxation principles, the TPB will continue to accept the following units in the FNS04 Financial Services Training Package so long as the individual can demonstrate knowledge of the TASA including the Code<sup>3</sup>:
- FNSBKPG404A Carry out business activity and instalment activity statement tasks
  - FNSBKPG405A Establish and maintain a payroll system.
22. For information about equivalent courses, see paragraphs 35 to 37.

## Assessment

23. The TPB is of the view that some means of objective assessment is a key aspect of the approval of courses for registration of applicants as BAS agents. The TPB takes the view that it must be satisfied that applicants have demonstrated their knowledge and skills in the relevant course or components by some means of an independent and objective assessment. Such assessment should be rigorous and have integrity.
24. Independent and objective assessment refers to assessment practices being conducted under the supervision of a course supervisor, lecturer or other such people. The assessment practice needs to be capable of description as honest and true and should not be administered by a family member, friend or someone that has a close personal or professional relationship with the applicant.
25. Various forms of assessment may be employed. Ideally because of different learning styles and what is appropriate for different aspects of a course, each course or component should employ a mix of assessment practices including:
- tests
  - examinations (oral and written)
  - problem based assignments
  - essays and reports
  - computer based assessment tasks.
26. Not every one of these need be present in an approved course, so long as one or more of them exists.
27. The TPB will not accept assessments that either lack rigour or are too narrow in their focus. Such assessments may be seen to be recognised as being one element which is a contributor to overall determination of a student's performance in a course, rather than being treated as the sole measure of their skills and knowledge in the subject area.

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<sup>3</sup> For further information on how to demonstrate knowledge of the TASA, including the Code, refer to [TPB\(I\) 10/2011: Required knowledge of the Tax Agent Services Act 2009 including the Code of Professional Conduct](#).

28. The TPB is of the view that assessment should, to a significant degree (at least 40%), be done under some form of independent supervision (see paragraph 24 for further information on 'independent supervision').

## Can a course be constituted solely by recognition of prior learning (RPL)?

29. Subject to paragraph 34, where part, or all, of the basic GST/BAS taxation principles course qualification has been gained through a process of RPL, the TPB will only accept this qualification gained through RPL if it satisfies the TPB's RPL requirements. These requirements are outlined in paragraphs 30 to 33.
30. The TPB is of the view that assessment of knowledge and competence is the best safeguard for the TPB to ensure that it admits to registration only applicants who have the necessary technical qualifications to competently deal with taxpayers' affairs. The TPB recognises that prior learning through experience may be regarded as a proxy for content, but, subject to paragraph 34, it does not propose to accept evidence of prior learning in the work place, in the context of approving a course as a Board approved course, where prior learning has not been formally assessed in some way.
31. The TPB requires the assessment and testing of prior learning to be completed under some form of independent supervision. The assessment must test the elements of the unit and the learning outcomes achieved to establish that these are comparable to the elements of the course and elements of the learning outcomes undertaken by students who are seeking approval based upon means of assessment other than RPL.
32. A formal challenge test, conducted under supervision, in which an applicant for registration is independently tested about their knowledge of basic GST/BAS taxation principles and about how to apply these in practice could be one way to meet this requirement. Another could be a formal examination or formal assessment (although 'take-home' exams would not be accepted).
33. The TPB has issued a Statement of Assurance form which can be used by applicants who have completed part, or all, of a relevant course through a process of RPL to evidence that the prior learning has been formally assessed in some way. This statement must be completed by an appropriately qualified officer (being someone who is in a position of sufficient authority) of the course provider. A copy of the Statement of Assurance form is available from the TPB's [website](#).
34. Despite paragraphs 29 to 33 above, if the GST/BAS course qualification was gained before 1 October 2010, the TPB will accept the qualification gained through RPL notwithstanding that it does not meet the TPB's RPL requirements. This applies to:
- all standard applications for registration as a BAS agent made before 1 March 2012
  - all standard applications for renewal of registration as a BAS agent, provided the applicant first became registered before 1 March 2012.

## Other equivalent courses in basic GST/BAS taxation principles

35. The TPB may accept other courses as an equivalent course in basic GST/BAS taxation principles. That is, courses which have equivalent content to the BAS units 'Carry out business activity and instalment activity statement tasks' and 'Establish and maintain a payroll system' may be accepted.
36. If you have successfully completed another course which you believe should be accepted as, or be taken to be, a Board approved course in basic GST/BAS taxation principles, a submission should be included in your application for registration. You should not automatically assume that another course will be accepted by the TPB. Therefore, you will need to provide details of the course, including course content and assessment requirements, when making your application to the TPB.
37. In relation to applications made from 1 March 2012, the submission should address how the content and assessment of the equivalent course satisfies the requirements of the two BAS units from the FNS10 Financial Services Training Package. The TPB will consider each submission on its merits. In approving a course as an equivalent course, the TPB will require that the assessment of the GST/BAS component must have included some form of independent formal assessment.

## Course providers

38. A Board approved course in basic GST/BAS taxation principles must be completed with an approved course provider.
39. Approved course providers include:
  - universities
  - RTOs
  - other registered higher education institutions
  - other providers approved by the Board.
40. For further information regarding the approval process for course providers who seek to offer Board approved courses, refer to [TPB\(I\) 07/2011: Approval process for course providers](#).

## How current should a course be?

41. Many course providers do not normally grant credit for units of study completed more than ten years prior to application. The TPB considers that this standard should be prima facie adopted in respect of the recognition of units completed to satisfy the requirements of a course in basic GST/BAS taxation principles.

42. However, the TPB notes that the age of the course has to be balanced with the knowledge and experience of the applicant. Well educated professionals will keep their knowledge and skills up to date and will be required to do so through continuing professional development requirements of professional associations.
43. Therefore, the TPB accepts as approved courses of study in basic GST/BAS taxation principles either:
- where the component unit of study was completed fewer than 10 years from the date of the application for registration
  - where the component unit of study was completed more than 10 years from the date of the application for registration and the applicant can demonstrate an updating of those skills through work experience and continuing professional development.
44. The TPB recognises that there may be applicants that fall outside these two broad guidelines. In these cases, a submission should be included with the application for registration, which the TPB will consider on its merits.

## Summary

45. To become registered as a BAS agent, individuals must meet both the following qualification requirements:
- been awarded at least a Certificate IV Financial Services (Bookkeeping) or a Certificate IV Financial Services (Accounting) from a RTO or an equivalent institution
  - successfully completed a Board approved course in basic GST/BAS taxation principles.
46. From 1 March 2010 to 29 February 2012, the requirements of a Board approved course in basic GST/BAS taxation principles will be met if the individual has completed **either**:
- FNSBKPG404A Carry out business activity and instalment activity statement tasks (part of the FNS04 Financial Services Training Package)
  - FNSBKG404A Carry out business activity and instalment activity statement tasks (part of the FNS10 Financial Services Training Package).
47. From 1 March 2012, the requirements of a Board approved course in basic GST/BAS taxation principles will be met if the individual has completed both of the following units in the FNS10 Financial Services Training Package:
- FNSBKG404A Carry out business activity and instalment activity statement tasks
  - FNSBKG405A Establish and maintain a payroll system.

48. From 1 March 2012, the TPB will accept FNSBKPG404A Carry out business activity and instalment activity statement tasks and FNSBKPG405A Establish and maintain a payroll system (from the FNS04 Financial Services Training Package) in place of the two BAS units, listed in paragraph 47 above, if an applicant can demonstrate knowledge of the TASA and the Code.
49. If you have successfully completed another course which you believe should be accepted as, or be taken to be, a Board approved course in basic GST/BAS taxation principles, a submission should be included with your application for registration.
50. Subject to certain exceptions as contained in paragraph 34, where part, or all, of the BAS unit, that is part of the Board approved course in basic GST/BAS taxation principles, has been obtained through RPL, this will need to be in accordance with the TPB's policy concerning RPL.
51. A Board approved course in basic GST/BAS taxation principles should be attained through study of units with a university, RTO, other registered higher education institution or another course provider approved by the TPB.
52. All courses should be assessed to a significant degree (at least 40%) under some form of independent supervision and in a manner demonstrating rigour and integrity.
53. For enquiries please contact [enquirymanagement@tpb.gov.au](mailto:enquirymanagement@tpb.gov.au)