

New Individual tax agent registration application – for individuals who are seeking to only provide tax (financial) advice services

Item 209 in Schedule 2 of the Tax Agent Services Regulations 2022 – Work experience

Essential information

You may apply to register as an individual tax agent under **Tax Agent Services Regulations 2022, item 209**. If you are registered under this item, it is likely that a condition will be imposed on your registration that limits you to providing tax (financial) advice services only.

Before you start the application, ensure you have the following information.

Registration requirement

To be a registered tax agent, an individual must:

- be over 18 years of age
- be a fit and proper person
- maintain, or be able to maintain, professional indemnity insurance
- meet the qualification and experience requirements; and
- be a licensee or a representative of a licensee (or have been within the preceding 90 days).

For information visit tpb.gov.au/registering-individual-tax-agent-provide-tax-financial-advice-services.

Fit and proper

You must satisfy the fit and proper person requirements. You must inform us of any events in the last 5 years that may affect your eligibility for registration, including overdue tax obligations. For more information visit tpb.gov.au/fit-and-proper-requirements-tax-agents.

Professional indemnity insurance

Professional indemnity (PI) insurance is a consumer protection mechanism to compensate your clients in the event they suffer loss due to an act, error or omission as a result of tax agent services you provide.

You must meet the Tax Practitioners Board's (TPB) PI insurance requirements that you maintain, or will be able to maintain, professional indemnity insurance that meets our requirements. For information on PI insurance visit tpb.gov.au/pii.

If you have your own PI insurance cover, you will need the:

- policy number
- name of insurer
- start and end date of the policy; and
- amount of cover.

If you are covered by the PI insurance policy of another registered tax practitioner, you need the registered tax practitioner's:

- name; and
- policy number.

You may notify us of your PI insurance details in your application. Otherwise, if registration is granted, you must, within 14 days from the day you are notified about registration, provide us with your PI insurance details.

If you do not provide the details within that time, or you fail to maintain PI insurance that meets our requirements, your registration may be terminated.

Registration condition

If we grant your application for registration as a tax agent under **item 209**, we may impose a tax (financial) advice services condition on this registration under subsections 20-25(5) to (7) of the *Tax Agent Services Act 2009*.

Professional association membership

If you are a member of a recognised professional association you need your membership number. You may need to upload evidence of your membership if you are a voting member. For information on recognised professional associations visit tpb.gov.au/recognised-professional-associations.

Experience and qualifications

Experience

You must have been engaged in the equivalent of 3 years of full-time relevant tax (financial) advice experience in the last 5 years. To demonstrate your experience, you must upload with your application a:

- statement(s) of relevant tax (financial) advice experience (SRE), or
statutory declaration outlining why you cannot provide a SRE, as well as two independent references from clients or colleagues.

Education

To meet the requirements under **item 209**, you must have completed a Board approved course in:

- commercial law; and
- Australian taxation law.

For information visit tpb.gov.au/qualifications-and-experience-provide-tax-financial-advice-services.

Qualifications check

You must provide full details of courses and units, including the year completed in your application.

Before completing the application, you should check your completed units at the 'Qualifications Search' option at tpb.gov.au/qas to confirm that you meet the qualifications requirements under **item 209**.

Board approved courses

Evidence of completed Board approved courses you provide will be used in the assessment of your application. If there is a shortfall, we may contact you to provide further information. If you are unable to provide additional information to support your application, then it is unlikely that you will meet the qualification requirements.

Other information

- You must upload this application and all supporting documents at tpb.gov.au/apply-register-provide-tax-financial-advice-services for this application to be considered. Accepted formats for documents are Word, JPEG, PNG or PDF.
- If registered, the following information will be publicly accessible on the TPB Register:
 - registered tax practitioner name
 - practice/business name and address
 - any relevant professional affiliations (recognised professional associations)
 - duration of registration
 - any conditions on the registration; and
 - any sanction (other than a caution) that has been imposed by the Board.

Payment

The application fee is \$273.

We will contact you once we have received your application, including all requested documents to provide you with instructions on how you can pay the application fee.

New Individual tax agent registration application – for individuals who are seeking to only provide tax (financial) advice services

Item 209 – Work experience

What you need to know before completing this form

- You will need print this document, complete all boxes in black pen, scan and upload this application and all supporting documentation at tpb.gov.au/apply-register-provide-tax-financial-advice-services.
- We will contact you once we have received your application, including all requested documents to provide you with payment instructions and to direct you to the Government EasyPay or BPAY website where you can make your payment.
- You should complete the Qualifications Search on our website to check if the courses or units you have completed are approved by the Board for this registration type before completing and submitting your application. For more information visit tpb.gov.au/qas.
- Ensure you meet our PI insurance requirements. For more information visit tpb.gov.au/pii.
- Read and understand the fit and proper person requirements and inform us of any events in the last 5 years that may affect your eligibility for registration, including overdue tax obligations in your application. For more information visit tpb.gov.au/fit-and-proper-requirements.


Details

TPB Register

The Tax Practitioners Board are required to publish all legal names for an individual or entity, in the previous 5 years on the TPB Register. Visit [Registering as an individual tax agent to provide tax \(financial\) advice services](http://tpb.gov.au/registering-as-an-individual-tax-agent-to-provide-tax-financial-advice-services) for further information.

If registered, the following information identified with  will be publicly available on the TPB register.

- current legal name and any previous legal names an entity held in the last 5 years
- current and previous registration numbers an entity held in the last 5 years
- contact details of each entity
- period(s) of each registration
- any relevant professional affiliations (TPB recognised professional associations)
- name and registration number of nominated supervising agent(s)
- any conditions imposed on each registration
- any sanction(s) imposed or decision to reject renewal on integrity grounds in the last 5 years, including the reasons for those decisions; and
- any applications for review of TPB decisions, and outcomes of Court application and appeal decisions.

If there are special circumstances about why any of the information identified with an  should not appear on the TPB Register, contact us at tpb.gov.au/contact.

1. Full name

Enter your legal name below. This must be the same name as on your identity documents.

Title ^R

Family name ^R

First name ^R

Other given names ^R

Gender

Male Female Do not wish to disclose Indeterminate, Intersex, or Unspecified

Date of birth (DD/MM/YYYY)

Historical legal name ^R

By making this application, we inform you that upon your application being approved we are under a legal obligation to publish your current legal name and previous legal names for a period of 5 years.

Complete this section and attach evidence of any name changes in the last 5 years (*for example, Marriage certificate*) with your application. If you are registered, this information will be displayed on the TPB Register.

Name updated from	Name updated to	Date Start	Date End
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Note: If you have had more than one legal name in the last 5 years you will need to include this information as an attachment when you upload evidence of any name changes in the last 5 years at tpb.gov.au/apply-register-provide-tax-financial-advice-services.

The TPB has a limited discretion to not disclose legal names of individuals in circumstances of safety or privacy concerns. If you have concerns disclosing your previous legal names on the TPB Register, complete the following section and provide evidence to support your concerns:

Do you have concerns disclosing your previous legal names on the TPB Register?

No, go to [Question 2](#). **Yes**, complete the below section.

Note: Upload evidence to support your concerns at tpb.gov.au/apply-register-provide-tax-financial-advice-services.

2. Identifiers

Tax file number (TFN)

Australian Business Number (ABN)

Australian Business Name

Are you a trustee of a trust providing tax practitioner services?

No, go to Question 3.

Yes, complete the below section.

ABN of trading trust

ABN Name

Note: upload the title page and schedule page of your Trust Deed at tpb.gov.au/apply-register-provide-tax-financial-advice-services.

3. Contact details

Email address

Business phone number

Mobile phone number

Alternate contact number

4. Address details

Provide your residential address to verify your identity.

Note: Addresses provided in the following sections must be a street address. It cannot be a post office box, roadside mail bag, roadside delivery, or other delivery address.

Residential address

Address

City/Suburb

State

Postcode

Tick this box if the business address is the same as the residential address. If different complete the following section.

Business address

Address ^R

City/Suburb ^R

State ^R

Postcode ^R

Tick this box if the postal address is the same as the business address. If different complete the following section.

Postal address

Address

City/Suburb

State

Postcode

5. Electronic communication

Do you consent to us communicating with you by email or SMS, including notices to grant or reject an application?

Yes **No**

Note: If you select 'No' our communication to you will take longer.

Service of notice

Service of notice is an official document stating that a claim has been served on a party to a legal dispute. A tax practitioner can select only one address for the service of notice.

Service address type

Email address Residential address Business address Postal address

Other email address, provide other email address here

Other physical or postal address in Australia (provide other address details in the below section)

Address

City/Suburb

State

Postcode

Note: The default Service address type is the email address provided under the above **Contact details** section. If you need another method for the notice, please select another available option using the above select box.

6. Authorised contact

An authorised contact is a person nominated by you to act on your behalf with the TPB.

We will not use the authorised contact details when sending automated SMS or emails.

Registered tax practitioners can change authorised contact details at any time.

Do you want to nominate an authorised contact?

No, go to Question 7.

Yes, complete the below section.

Title

Family name

First name

Other given names

Email address

Business phone number

Mobile phone number

Alternate contact number

7. ASIC registration details

The details below are provided to us by ASIC from its Professional Registers. You must ensure these details are correct with ASIC before continuing with the application.

i) Have you been an Australian Financial Services (AFS) licensee in the last 90 days?

No, go to Question (ii).

Yes, complete the below section.

Provide the AFS Licensee number

ii) Have you represented an AFS licensee in the last 90 days?

No

Yes, complete the below section.

Provide Authorised representative number

Note: If you have selected 'No' to both above options, you will not be eligible under **item 209**. Do not submit your application.

8. Professional indemnity insurance

Select the option that best describes how your PI insurance requirements are met:

<input type="checkbox"/> You are covered by your own PI insurance policy.	<p>Name of insurer <input type="text"/></p> <p>Policy number <input type="text"/> Policy start date <input type="text"/> Policy end date <input type="text"/></p> <p>Amount of cover</p> <p><input type="checkbox"/> \$2 million</p> <p><input type="checkbox"/> Over \$2 million and less than \$20 million</p> <p><input type="checkbox"/> \$20 million or more</p>
<input type="checkbox"/> You are covered by the PI insurance policy of another relevant registered tax practitioner.	<p>Enter the name and number for the relevant registered tax practitioner below.</p> <p>TPB registration number <input type="text"/></p> <p>TPB registration name <input type="text"/></p>
<input type="checkbox"/> You will be able to maintain your own PI insurance policy or will be covered by the PI insurance policy of another relevant registered tax practitioner.	<p>If registration is granted, you must, within 14 days from the day you are notified about registration, provide us with your PI insurance details.</p> <p>If you do not provide the details within that time, or you fail to maintain PI insurance that meets the TPB's requirements, registration may be terminated.</p>
<input type="checkbox"/> You do not charge a fee or other reward and are not an employee or a contractor of a registered tax practitioner.	<p>Select the applicable option</p> <p><input type="checkbox"/> I am an academic professional</p> <p><input type="checkbox"/> I provide in house services</p> <p><input type="checkbox"/> Other, provide description in the following box.</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div>

9. Registration conditions

If we grant your application for registration as a tax agent on the basis of this eligibility pathway, we may impose the tax (financial) advice services condition on this registration. You can also request other conditions on your registration to limit the scope of tax services that can be provided.

In determining whether to impose the requested condition, we consider the qualifications and experience of the relevant individuals providing services. Details of conditions will appear on the TPB Register.

Limit registration conditions

Would you like to limit the tax services to a particular area or type?

No, go to [Question 10](#). **Yes**, describe the area or type of service in the below table.

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10. Qualifications

You are required to meet the qualification requirement for the registration option you selected.

You must upload all academic transcripts and award certificates to support your application at tpb.gov.au/apply-register-provide-tax-financial-advice-services. Your academic transcripts should list the specific course numbers and unit codes. If the unit or course has not been assessed previously, then you can request an assessment through our online Qualifications Search. Simply visit tpb.gov.au/gas.

Registration option selected: item 209 – Work experience

Board approved courses

We will evaluate the units you provide in this section to determine if they are equal to a Board approved course in Australian taxation law and commercial law. Units must cover different subjects. If you have multiple courses that cover the same topics, some of those units may be disallowed. For more information visit tpb.gov.au/board-approved-courses-requirements-provide-tax-financial-advice-services

You must upload all academic transcripts and award certificates to support your application at tpb.gov.au/apply-register-provide-tax-financial-advice-services. Your academic transcripts should list the specific course numbers and unit codes. If the unit or course has not been assessed by the TPB previously, then you can request an assessment through our online Qualifications Search. Visit tpb.gov.au/gas/qualifications-assessment-enquiry-form.

Have you completed the Board approved courses in commercial law and Australian taxation law?

No. If you have selected 'No', you will not be eligible under **item 209**. Do not submit your application. Visit tpb.gov.au/qualifications-and-experience-provide-tax-financial-advice-services to check if you meet the registration requirements under one of the other tax agent items.

Yes, provide the details of the units you have completed to satisfy the necessary qualification requirements below.

Include evidence for each unit listed in support of your application. If your Australian taxation law does not have a *Tax Agent Services Act 2009* (TASA) component, then you will be required to complete the TASA unit separately.

Specify in the 'Qualifications type' field if the qualifications type is the commercial law course, Australian taxation law course or a Component in the TASA, including the Code of Professional Conduct (Code).

Course information	Course details 1	Course details 2	Course details 3
Unit Code			
Unit Provider			
Unit name			
Qualification type	Select the applicable option <input type="checkbox"/> Commercial Law <input type="checkbox"/> Australian taxation law, which includes a component in the TASA, including the Code.	Select the applicable option <input type="checkbox"/> Commercial Law <input type="checkbox"/> Australian taxation law, which includes a component in the TASA, including the Code.	Select the applicable option <input type="checkbox"/> Commercial Law <input type="checkbox"/> Australian taxation law, which includes a component in the TASA, including the Code.
Note: if your course does not include a component in the TASA, please provide evidence of separate completion.			
Completion Date			

Note: upload additional qualifications you want considered with your application at tpb.gov.au/apply-register-provide-tax-financial-advice-services.

11. Relevant tax (financial) advice experience

Registration option

209 – Work experience

Requirement

Equivalent of 3 years of full-time relevant tax (financial) advice experience in the last 5 years.

Enter specific work history details including position start and end dates, employer details including ABN and ACN, services you provided and supervision and control details. For the definition of relevant tax (financial) advice experience go to tpb.gov.au/terms-explained#R.

Once you have entered your work history details, complete and upload a Statement of relevant tax (financial) advice experience SRE for each supervising tax practitioner as appropriate. For further information on relevant tax (financial) advice experience and to complete the SRE form visit our website tpb.gov.au/relevant-tax-financial-advice-experience-tax-agents.

Experience

Provide your relevant tax (financial) advice experience in the below table. Include additional relevant tax (financial) advice experience when uploading the form.

Have you engaged in the equivalent of 3 years of full-time, relevant tax (financial) advice experience in the last 5 years?

No. If you have selected 'No', you will not be eligible under **item 209**. Do not submit your application. Visit tpb.gov.au/qualifications-and-experience-provide-tax-financial-advice-services to check if you meet the registration requirements under one of the other tax agent items.

Yes, provide your relevant tax (financial) advice experience in the past 5 years below.

Position details	Position 1	Position 2
Start Date		
End Date		
Is this your current position	<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> No <input type="checkbox"/> Yes
Hours per week		
Employer ABN		
Employer name		
Explanation of services provided		

Is this work of another kind? Ensure you complete these for all positions listed in this form.

Visit tpb.gov.au/relevant-tax-financial-advice-experience-tax-agents for information on 'work of another kind'.

Yes, for work of another kind, you must provide independent verification of your experience as an attachment with this application. This may include a reference from a registered tax agent, qualified tax relevant provider (QTRP) or tax (financial) adviser or two separate references from colleagues or clients able to verify your experience.

No, add **supervising tax practitioner** or **QTRP** information in the section below for all positions listed in the application.

Supervisor type (tax practitioner / QTRP)	Identification number (tax practitioner / QTRP ASIC representative number)	Supervisor name

Note: you must download your SRE from our website at tpb.gov.au/relevant-tax-financial-advice-experience-tax-agents. You must complete a separate form for each supervising agent, QTRP or position as required. Once completed, you will need to upload your completed documents with your application at tpb.gov.au/apply-register-provide-tax-financial-advice-services.

12. Professional association membership

Professional associations may be accredited by us as a recognised tax agent or BAS agent association if they meet certain requirements in the Tax Agent Services Regulations 2022.

Are you a current voting member of a recognised tax agent association?

No, go to Question 13.

Yes, add your recognised professional association(s) in the below section. Note: ensure you upload evidence of your current voting membership. You only need to upload evidence for one membership.

Memberships	Association 1	Association 2	Association 3
Association name			
Voting member	<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> No <input type="checkbox"/> Yes
Membership number			
Membership expiry date			

13. Fit and proper requirements

To be eligible for registration you must satisfy the fit and proper person requirement.

In deciding if an individual is a fit and proper person, we must consider if they have:

- held the status of an undischarged bankrupt, or become aware that they will become an undischarged bankrupt
- been sentenced to or served a term of imprisonment (in whole or in part)
- been convicted of a serious taxation offence
- been convicted of an offence involving fraud or dishonesty
- been penalised for promoting a tax exploitation scheme; and
- been penalised for implementing a scheme that has been promoted on the basis of conformity with a product ruling in a way that is materially different from that described in the product ruling.

a) Have any of the above events happened to you in the previous 5 years?

No, go to Question 14. **Yes**, go to section (b).

b) Have you held the status of (or are aware of becoming) an undischarged bankrupt?

No, go to Question (c). **Yes**, complete the below section.

Provide details about the event including the year you became or will become a discharged bankrupt.

Explain why this event should not adversely affect your eligibility to be registered.

c) Have you been sentenced to or served a term of imprisonment (in whole or in part)?

- No**, go to Question (d). **Yes**, complete the below section.

Provide details about the event including the year it occurred.

Explain why this event should not adversely affect your eligibility to be registered.

d) Have you been convicted of a serious taxation offence?

- No**, go to Question (e). **Yes**, complete the below section.

Provide details about the event including the year it occurred.

Explain why this event should not adversely affect your eligibility to be registered.

e) Have you been convicted of an offence involving fraud or dishonesty?

No, go to Question (f).

Yes, complete the below section.

Provide details about the event including the year it occurred.

Explain why this event should not adversely affect your eligibility to be registered.

f) Have you been penalised for promoting a tax exploitation scheme?

No, go to Question (g).

Yes, complete the below section.

Provide details about the event including the year it occurred.

Explain why this event should not adversely affect your eligibility to be registered.

g) Have you been penalised for implementing a scheme promoted on the basis of conformity with a product ruling in a way materially different from that described in the product ruling?

No, go to Question (h).

Yes, complete the below section.

Provide details about the event including the year it occurred.

Explain why this event should not adversely affect your eligibility to be registered.

h) We must also consider if the individual is of good fame, integrity and character. We expect a fit and proper individual will make full disclosure to it about any matters that may affect their good fame, integrity and character. This would include, but is not limited to, disclosing if they:

- have been subject to any disciplinary action and/or adverse findings by a court, regulator, government body, professional association or in another profession or occupation
- are subject to current complaints or investigations by a regulator, government body, professional association or in another profession or occupation; and
- are currently facing charges including in relation to fraud or dishonesty or taxation offences.

Do you have matters that may have affect your good fame, integrity and character (including those listed above) to disclose?

Provide details about the matter(s) including the year it/they occurred.

Explain why this/these matter(s) should not adversely affect your eligibility to be registered.

Note: upload additional information you want considered with your application at tpb.gov.au/apply-register-provide-tax-financial-advice-services.

14. Tax obligations

Under the Code in the TASA, registered tax practitioners must comply with the taxation laws in the conduct of their 'personal affairs'.

'Personal affairs' includes the affairs of all associated entities of a registered tax practitioner and any entity that the registered tax practitioner has direct or indirect control over.

This includes associated companies, trusts (including corporate trustees of the trusts), a self-managed superannuation fund that the tax practitioner is trustee of and/or partnerships.

If you or any associated entities that you have direct, or indirect control over, have overdue tax obligations, this may affect your eligibility to be registered. It is a requirement to meet the following by the due dates:

- Lodgement of all required forms with the Australian Taxation Office (ATO) including income tax returns, activity statements and payment summaries.
- Payment of all required amounts to the ATO (or are subject to an agreed payment plan).
- Lodgement or debt obligations in relation to Superannuation and Superannuation Guarantee (if applicable).

Do you or any associated entities that you have direct, or indirect control over, have overdue tax obligations?

No, go to Question (15). **Yes**, complete the below section.

You must provide us with details about the overdue tax obligations and your payment plan, including the:

- name of Individual, company or partnership
- type and period of overdue lodgements
- type and amount of debt not subject to an approved ATO payment plan
- lodgement or debt obligations in relation to SuperStream and Superannuation Guarantee (if applicable).

Enter the details about the overdue tax obligations.

Explain why they should not adversely affect eligibility to be registered.

15. Privacy notice

The Tax Practitioners Board is authorised under the *Tax Agent Services Act 2009* to collect information requested in this form. Visit tpb.gov.au/privacy-notice for more information on our Privacy Notice which outlines how we will use and store the personal information provided in this form.

16. Declaration

I have answered all the relevant questions to the best of my knowledge, information provided is true and correct in every particular.

I am aware that if I make a statement that is false or misleading in a material particular, then I may be guilty of an offence pursuant to section 8K of the *Taxation Administration Act 1953*.

I understand and will comply with the *Tax Agent Services Act 2009*, including the Code of Professional Conduct.

If requested, I will provide the Tax Practitioners Board with relevant additional information or documentation in a timely manner.

Full name of the person making the declaration

Signature of the person making the declaration

Date (DD/MM/YYYY)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Further information

Visit tpb.gov.au or phone us on **1300 362 829**.