



Summary of qualifications and experience requirements for tax agent registration with a tax (financial) advice services condition (including renewal)

	Primary qualification	Board approved courses		Relevant tax (financial) advice experience
		<a href="#">Australian taxation law</a> <sup>1</sup>	<a href="#">Commercial law</a>	
207 Tertiary qualifications	Degree or post-graduate award in a relevant discipline <sup>2</sup>	Required	Required	Equivalent of 1 year full time experience in past 5 years
208 Diploma or higher award	Diploma or higher award in a relevant discipline <sup>2</sup>	Required	Required	Equivalent of 18 months full time experience in past 5 years
209 Work experience	Not required	Required	Required	Equivalent of 3 years full time experience in past 5 years
210 Membership of professional association	Voting member of a recognised tax agent association	Not required	Not required	Equivalent of 6 years full time experience in past 8 years
211 Registered tax (financial) advisers	Registered as a tax (financial) adviser immediately before 1 January 2022 and applies to register as a tax agent before 1 January 2023	Not required	Not required	Not required

<sup>1</sup> Must include a component in the *Tax Agent Services Act 2009*, including the Code of Professional Conduct.

<sup>2</sup> A relevant discipline includes: finance, financial planning, commerce, economics, business, tax, accounting or law.