

Disqualified entities

Hyperlinks

SLIDE 5 – IMPORTANT CHANGES TO THE TASA

Read more about the [recent TASA changes](#).

SLIDE 6 – IMPORTANT CHANGES TO THE TASA

- Read more about the [independent review](#) of the TPB and the TASA.
- Read the [Treasury Laws Amendment \(2023 Measures No. 1\) Act 2023](#) and the TASA changes affecting you.

SLIDE 8 – CODE ITEM 15 AND 16

Learn more about the new requirements related to disqualified entities by reading our finalised Information sheets:

- [TPB\(I\) 41/2024 Code of Professional Conduct – Employing or using a disqualified entity in the provision of tax agent services without approval](#)
- [TPB\(I\) 42/2024 Code of Professional Conduct – Prohibition on providing tax agent services in connection with an arrangement with a disqualified entity](#).

SLIDE 11 – TYPES OF ENTITIES ‘EMPLOYED’ OR ‘USED’ TO PROVIDE TAX AGENT SERVICE

Learn more about your [Code obligations](#) when you employ, use or have an arrangement with a disqualified entity.

SLIDE 28 – SEEKING OUR APPROVAL

Written consent can be obtained by the disqualified entity by completing the [Disqualifying events declaration and consent form](#).

SLIDE 30 – CONSEQUENCES FOR FAILING TO COMPLY

Read more about what happens if you [fail to comply with your obligations](#).

SLIDE 33 – CASE STUDY 3

See more of our [compliance case studies](#).

SLIDE 35 - STAY IN TOUCH WITH THE TPB

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