



Australian Government



INFORMATION FOR TAX PRACTITIONERS

WHAT IS A TAX AGENT SERVICE?

Overview

If you provide a tax agent service for a fee or other reward, you must be registered with the Tax Practitioners Board.

What is a tax agent service?

There are 2 key elements of a tax agent service:

Element 1 – Ascertaining, advising or representing a client

This means you either:

- (a) ascertain or advise a client about liabilities, obligations or entitlements under a taxation law, or
- (b) represent a client in their dealings with the Commissioner of Taxation.

Element 2 – Reliance for tax purposes

The service is provided in circumstances where the client can reasonably be expected to rely on it to satisfy liabilities or obligations and/or to claim entitlements that arise, or could arise, under a taxation law.

What is a taxation law?

A taxation law is:

- an Act of which the Commissioner of Taxation has the general administration,
- any legislative instrument made under such an Act, or
- the *Tax Agent Services Act 2009* (TASA), or regulations made under the TASA.

When will a client be reasonably expected to rely on a service?

Whether a client can reasonably rely on a service will depend on the situation. Some factors to consider include:

- whether you have applied your knowledge of a taxation law to a client's individual circumstances
- whether the client has limited knowledge or prior experience regarding the tax agent service
- whether the client has specifically requested or paid for the service
- the level of complexity involved.

Examples of tax agent services

Examples of tax agent services can include:

- preparing or lodging returns, notices, statements, objections, applications or other documents under a taxation law for your client
- dealing with the Australian Taxation Office on your client's behalf
- providing advice about a taxation law to your client
- providing a payroll service that involves taxation laws, to your client
- applying for an Australian Business Number for your client
- registering or advising on registration for GST, PAYG withholding, or fringe benefits tax
- advising or acting for your client on tax debts

- confirming details for your client's activity statement or tax return
- advising your client about taxation laws related to superannuation.

What is not a tax agent service?

Examples of services that are not tax agent services include:

- providing general tax advice not tailored to a client's specific circumstances
- coding tax invoices and entering data into a computer program for clients under the instruction and supervision of a registered tax practitioner
- performing data entry for clients without the requirement to interpret or apply a taxation law
- services provided by an auditor of a self-managed superannuation fund under the *Superannuation Industry (Supervision) Act 1993*
- providing advice on taxes and duties under State or Territory based legislation
- services provided by a trustee of the trust, or its members, in relation to the trust
- services provided by a partner in a partnership to another partner in relation to the partnership.

i Further information

- For more information on what is a tax agent service see [TPB\(I\) 39/2023 What is a tax agent service?](#)
- For more information on what is a fee or other reward see [TPB\(I\) 40/2023 What is a fee or other reward?](#)