

## List of guidance products with their new references

Existing name of guidance products	New name of guidance products from 30 April 2026
TPB Explanatory Paper TPB(EP) 01/2010 Code of Professional Conduct	TPB Guidance Statement TPB(GS) 01/2010 Code of Professional Conduct
TPB Explanatory Paper TPB(EP) 02/2010 Fit and proper person	TPB Guidance Statement TPB(GS) 02/2010 Fit and proper person
TPB Proposed Guidelines TPB(PG) 01/2010 Course in basic accountancy principles that is approved by the Board	TPB Guidance Statement TPB(GS) 03/2010 Course in basic accountancy principles that is approved by the Board
TPB Proposed Guidelines TPB(PG) 02/2010 Course in commercial law that is approved by the Board	TPB Guidance Statement TPB(GS) 04/2010 Course in commercial law that is approved by the Board
TPB Proposed Guidelines TPB(PG) 03/2010 Course in Australian taxation law that is approved by the Board	TPB Guidance Statement TPB(GS) 05/2010 Course in Australian taxation law that is approved by the Board
TPB Explanatory Paper TPB(EP) 03/2010 Professional indemnity insurance requirements for registered tax and BAS agents	TPB Guidance Statement TPB(GS) 06/2010 Professional indemnity insurance requirements for tax and BAS agents
TPB Information Sheet TPB(I) 02/2011 Claiming a lien over client property	TPB Guidance Statement TPB(GS) 07/2011 Claiming a lien over client property
TPB Information Sheet TPB(I) 03/2011 Agents conducting business in the capacity of trustee of a trust: registration considerations	TPB Guidance Statement TPB(GS) 08/2011 Tax practitioners conducting business in the capacity of trustee of a trust: registration considerations

Existing name of guidance products	New name of guidance products from 30 April 2026
TPB Information Sheet TPB(I) 04/2011 BAS agent educational qualification requirements	TPB Guidance Statement TPB(GS) 09/2011 BAS agent educational qualification requirements
TPB Information Sheet TPB(I) 05/2011 Information regarding the assessment aspect and requirements of an approved course in basic GST/BAS taxation principles	TPB Guidance Statement TPB(GS) 10/2011 Information regarding the assessment aspect and requirements of an approved course in basic GST/BAS taxation principles
TPB Information Sheet TPB(I) 06/2011 Educational qualification requirements for tax practitioners - the mix and match approach to Board approved courses	TPB Guidance Statement TPB(GS) 11/2011 Educational qualification requirements for tax practitioners - the mix and match approach to Board approved courses
TPB Information Sheet TPB(I) 07/2011 Approval process for course providers	TPB Guidance Statement TPB(GS) 12/2011 Approval process for course providers
TPB Information Sheet TPB(I) 08/2011 Reports or other advice incorporating tax agent services provided by a third party	TPB Guidance Statement TPB(GS) 13/2011 Reports or other advice incorporating tax agent services provided by a third party
TPB Information Sheet TPB(I) 09/2011 Digital service providers and the <i>Tax Agent Services Act 2009</i>	TPB Guidance Statement TPB(GS) 14/2011 Digital service providers and the <i>Tax Agent Services Act 2009</i>
TPB Information Sheet TPB(I) 10/2011 Required knowledge of the <i>Tax Agent Services Act 2009</i> including the Code of Professional Conduct	TPB Guidance Statement TPB(GS) 15/2011 Required knowledge of the <i>Tax Agent Services Act 2009</i> including the Code of Professional Conduct
TPB Information Sheet TPB(I) 11/2011 Challenge test criteria for a Board approved course in basic GST/BAS taxation principles	TPB Guidance Statement TPB(GS) 16/2011 Challenge test criteria for a Board approved course in basic GST/BAS taxation principles
TPB Information Sheet TPB(I) 12/2012 Insolvency practitioners: Do you need to register as a tax or BAS agent?	TPB Guidance Statement TPB(GS) 17/2012 Insolvency practitioners: Do you need to register as a tax or BAS agent?

Existing name of guidance products	New name of guidance products from 30 April 2026
TPB Information Sheet TPB(I) 13/2012 Contractors	TPB Guidance Statement TPB(GS) 18/2012 Contractors
TPB Information Sheet TPB(I) 14/2012 Tertiary qualifications in a discipline other than accounting for tax agents	TPB Guidance Statement TPB(GS) 19/2012 Tertiary qualifications in a discipline other than accounting for tax agents
TPB Information Sheet TPB(I) 15/2012 Code of Professional Conduct - Holding money or other property on trust	TPB Guidance Statement TPB(GS) 20/2012 Holding money or other property on trust
TPB Information Sheet TPB(I) 16/2012 Do valuers need to register as tax agents	TPB Guidance Statement TPB(GS) 21/2012 Do valuers need to register as tax agents
TPB Information Sheet TPB(I) 17/2013 Reasonable care to ascertain a client's state of affairs	TPB Guidance Statement TPB(GS) 22/2013 Reasonable care to ascertain a client's state of affairs
TPB Information Sheet TPB(I) 18/2013 Reasonable care to ensure taxation laws are applied correctly	TPB Guidance Statement TPB(GS) 23/2013 Reasonable care to ensure taxation laws are applied correctly
TPB Information Sheet TPB(I) 19/2014 Code of Professional Conduct – Managing conflicts of interest	TPB Guidance Statement TPB(GS) 24/2014 Managing conflicts of interest
TPB Information Sheet TPB(I) 20/2014 What is a tax (financial) advice service?	TPB Guidance Statement TPB(GS) 25/2014 What is a tax (financial) advice service?
TPB Information Sheet TPB(I) 21/2014 Code of Professional Conduct – Confidentiality of client information	TPB Guidance Statement TPB(GS) 26/2014 Confidentiality of client information
TPB Information Sheet TPB(I) 26/2016 Labour hire/on-hire firms	TPB Guidance Statement TPB(GS) 27/2016 Labour hire/on-hire firms

Existing name of guidance products	New name of guidance products from 30 April 2026
TPB Information Sheet TPB(I) 27/2016 Acting lawfully in the best interests of clients for tax agents with a tax (financial) advice services condition	TPB Guidance Statement TPB(GS) 28/2016 Acting lawfully in the best interests of clients for tax agents with a tax (financial) advice services condition
TPB Information Sheet TPB(I) 31/2016 Payroll service providers	TPB Guidance Statement TPB(GS) 29/2016 Payroll service providers
TPB Practice Note TPB(PN) 1/2017 Cloud computing and the Code of Professional Conduct	TPB Guidance Statement TPB(GS) 30/2017 Cloud computing and the Code of Professional Conduct
TPB Practice Note TPB(PN) 2/2018 Outsourcing and offshoring of tax services - Code of Professional Conduct considerations	TPB Guidance Statement TPB(GS) 31/2018 Outsourcing and offshoring of tax services - Code of Professional Conduct considerations
TPB Information Sheet TPB(I) 33/2018 Recognised professional associations – Corporate governance related requirements for recognition under the Tax Agent Services Regulations 2022	TPB Guidance Statement TPB(GS) 32/2018 Recognised professional associations – Corporate governance related requirements for recognition under the Tax Agent Services Regulations 2022
TPB Information Sheet TPB(I) 34/2018 Code of Professional Conduct – complying with taxation laws in the conduct of your personal affairs	TPB Guidance Statement TPB(GS) 33/2018 Complying with taxation laws in the conduct of your personal affairs
TPB Practice Note TPB(PN) 3/2019 Letters of engagement	TPB Guidance Statement TPB(GS) 34/2019 Letters of engagement
TPB Information Sheet TPB(I) 35/2020 Recognised professional associations – Exercise of the TPB’s discretion regarding specific requirements for recognition under the Tax Agent Services Regulations 2022	TPB Guidance Statement TPB(GS) 35/2020 Recognised professional associations – Exercise of the TPB’s discretion regarding specific requirements for recognition under the Tax Agent Services Regulations 2022
TPB Practice Note TPB(PN) 4/2021 Use and disclosure of a client’s TFN and TFN information in email communications	TPB Guidance Statement TPB(GS) 36/2021 Use and disclosure of a client’s TFN and TFN information in email communications

Existing name of guidance products	New name of guidance products from 30 April 2026
TPB Explanatory Paper TPB(EP) 07/2021 Continuing professional education requirements for tax and BAS agents from 1 July 2022	TPB Guidance Statement TPB(GS) 37/2021 Continuing professional education requirements for tax and BAS agents
TPB Explanatory Paper TPB(EP) 08/2022 Continuing professional education policy requirements for tax agents with a tax (financial) advice services condition	TPB Guidance Statement TPB(GS) 38/2022 Continuing professional education requirements for tax agents with a tax (financial) advice services condition
TPB Proposed Guidelines TPB(PG) 06/2022 Course in Australian taxation law that is approved by the Board for tax agents with a tax (financial) advice services condition	TPB Guidance Statement TPB(GS) 39/2022 Course in Australian taxation law that is approved by the Board for tax agents with a tax (financial) advice services condition
TPB Proposed Guidelines TPB(PG) 07/2022 Course in commercial law that is approved by the Board for tax agents with a tax (financial) advice services condition	TPB Guidance Statement TPB(GS) 40/2022 Course in commercial law that is approved by the Board for tax agents with a tax (financial) advice services condition
TPB Information Sheet TPB(I) 37/2022 Relevant tax (financial) advice experience for tax agents with a tax (financial) advice services condition	TPB Guidance Statement TPB(GS) 41/2022 Relevant tax (financial) advice experience for tax agents with a tax (financial) advice services condition
TPB Practice Note TPB(PN) 5/2022 Proof of identity requirements for client verification	TPB Guidance Statement TPB(GS) 42/2022 Proof of identity requirements for client verification
TPB Information Sheet TPB(I) 38/2023 What is a BAS service?	TPB Guidance Statement TPB(GS) 43/2023 What is a BAS service?
TPB Information Sheet TPB(I) 39/2023 What is a tax agent service?	TPB Guidance Statement TPB(GS) 44/2023 What is a tax agent service?
TPB Information Sheet TPB(I) 40/2023 What is a fee or other reward?	TPB Guidance Statement TPB(GS) 45/2023 What is a fee or other reward?

Existing name of guidance products	New name of guidance products from 30 April 2026
TPB Information Sheet TPB(I) 41/2024 Employing or using a disqualified entity in the provision of tax agent services without approval	TPB Guidance Statement TPB(GS) 46/2024 Employing or using a disqualified entity in the provision of tax agent services without approval
TPB Information Sheet TPB(I) 42/2024 Prohibition on providing tax agent services in connection with an arrangement with a disqualified entity	TPB Guidance Statement TPB(GS) 47/2024 Prohibition on providing tax agent services in connection with an arrangement with a disqualified entity
TPB Information Sheet TPB(I) 43/2024 Breach reporting under the <i>Tax Agent Services Act 2009</i>	TPB Guidance Statement TPB(GS) 48/2024 Breach reporting under the <i>Tax Agent Services Act 2009</i>
TPB Information Sheet TPB(I) 44/2024 Upholding and promoting the ethical standards of the tax profession	TPB Guidance Statement TPB(GS) 49/2024 Upholding and promoting the ethical standards of the tax profession
TPB Information Sheet TPB(I) 45/2024 False or misleading statements	TPB Guidance Statement TPB(GS) 50/2024 False or misleading statements
TPB Information Sheet TPB(I) 46/2024 Managing conflicts of interest when undertaking activities for government and maintaining confidentiality in dealings with government	TPB Guidance Statement TPB(GS) 51/2024 Managing conflicts of interest when undertaking activities for government and maintaining confidentiality in dealings with government
TPB Information Sheet TPB(I) 47/2024 Obligation to keep proper client records of tax agent services provided	TPB Guidance Statement TPB(GS) 52/2024 Obligation to keep proper client records of tax agent services provided
TPB Information Sheet TPB(I) 48/2024 Supervision, competency and quality management under the <i>Tax Agent Services Act 2009</i>	TPB Guidance Statement TPB(GS) 53/2024 Supervision, competency and quality management under the <i>Tax Agent Services Act 2009</i>
TPB Information Sheet TPB(I) 49/2024 Keeping your clients informed	TPB Guidance Statement TPB(GS) 54/2024 Keeping your clients informed