

TPB Guidance Statement

TPB(GS) 11/2011

Educational qualification requirements for tax practitioners – the mix and match approach to Board approved courses

DISCLAIMER

This is a Tax Practitioners Board (TPB) Guidance Statement (TPB(GS)). It is intended to be for information only. While it seeks to provide practical assistance and explanation, it does not exhaust, prescribe or limit the scope of the TPB's powers provided in the *Tax Agent Services Act 2009* (TASA).

In addition, please note that the principles, explanations and examples in this paper do not constitute legal advice and do not create additional rights or legal obligations beyond those that are contained in the TASA or which may exist at law. Readers should refer to the TASA and Tax Agent Services Regulations 2022 (TASR) for the precise content of the legislative requirements.

Document History

The TPB published this TPB(GS) as the TPB Information Sheet *TPB(I) 06/2011 Educational qualification requirements for tax practitioners - the mix and match approach to Board approved courses* on 11 May 2011, subject to the following amendments:

On 13 September 2012, the TPB amended this TPB(GS) to:

- provide information about the TPB's qualifications lists
- redefine the topic requirements for a Board approved course in commercial law
- update the information about the TPB's approval process for course providers seeking to offer courses which are covered by Schedule 2 to the TASR.

On 19 September 2013, the TPB amended this TPB(GS) to:

- incorporate information regarding transitional arrangements applying to the requirements for a Board approved course in commercial law
- provide further information regarding required knowledge of the TASA, including the Code of Professional Conduct.

On 19 November 2015, the TPB amended the TPB(GS) to incorporate relevant requirements relating to tax (financial) advisers.

On 6 March 2018, the TPB amended paragraph 51 of this TPB(GS) to include a link to the qualifications assessment form.

On 1 January 2022, the TPB:

- amended the TPB(GS) to remove references to tax (financial) advisers
- removed the paragraphs referencing expired transitional arrangements in relation to a Board approved course in commercial law.

On 1 April 2022, the TPB updated this TPB(GS) to replace references from the repealed Tax Agent Services Regulations 2009 to Tax Agent Services Regulations 2022.

On 23 September 2022, the TPB updated this TPB(GS) to include information about foreign qualifications.

On 30 April 2026, the TPB renamed its 'Information Sheet' to 'Guidance Statement'. All references in this document have been updated accordingly. The TPB Information Sheet [TPB\(I\) 06/2011 Educational qualification requirements for tax practitioners - the mix and match approach to Board approved courses](#) has been archived.

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Educational qualification requirements for tax practitioners – the mix and match approach to Board approved courses

Introduction

1. This Guidance Statement (TPB(GS)) sets out the views of the Tax Practitioners Board (TPB) in relation to the TPB's practice of identifying a number of subjects or units which have been successfully completed by an applicant for registration which, taken together, will satisfy the requirements of a Board approved course. This practice is called the 'mix and match' approach.
2. The mix and match approach enables applicants for registration to satisfy the requirements of courses which are referred to in Schedule 2 of the Tax Agent Services Regulations 2022 (TASR).
3. The purpose of this TPB(GS) is to assist applicants to understand the practice of the TPB in applying the mix and match approach to satisfy the requirements for Board approved courses.

Why is a mix and match approach needed?

4. The concept of a Board approved course is likely to require applicants for registration with the TPB to rely on the subjects they have studied in courses to meet the educational qualification requirements prescribed by the TASR.
5. As a result of this, the TPB has adopted a mix and match approach in determining, for the purposes of registration, whether an applicant has completed a Board approved course. Such courses include:
 - a course in Australian taxation law that is approved by the Board¹
 - a course in commercial law that is approved by the Board²
 - a course in basic accountancy principles that is approved by the Board
 - a course in basic GST/BAS taxation principles that is approved by the Board.

¹ This includes courses for tax agents with a tax (financial) advice services condition.

² This includes courses for tax agents with a tax (financial) advice services condition.

6. Under the mix and match approach, the TPB will generally approve a particular course where it satisfies the **bulk** of the course content and topic requirements as outlined in the relevant TPB Guidance Statement. See also paragraphs 17 to 46 of this TPB(GS) for further information on the course content and topic requirements of Board approved courses. The course must also satisfy all other relevant requirements, including those relating to duration, minimum education level and assessment.
7. In determining whether an applicant satisfies the bulk of the course content and topic requirements, the TPB will take into consideration work experience, other education experience and undertakings of the applicant. Therefore, it is not necessary for the course content and topic requirements to be part of a single coherent series of units delivered, for example, by one provider.
8. Each course approval request will need to be considered on its merits. Overseas qualifications will also need to be considered on their merits having regard to the requirements of the relevant Board approved course (in particular, the course content requirements). Such considerations typically will be undertaken by a Committee of the Board. Any decision to approve a unit or a combination of units for one person as a course is not necessarily precedential for someone else because circumstances between individuals can vary.
9. In relation to a Board approved course in Australian taxation law for tax agents, the mix and match approach generally requires the categorisation of units into introductory components and advanced components. Importantly, two introductory units by themselves will not amount to a Board approved course in Australian taxation law.
10. Further, even though two specific units may together be accepted as a course for the purposes of the mix and match approach, this does not mean individually those units will be accepted. For example, if units A and B are accepted as a course in Australian taxation law, as are C and D, this will not necessarily mean that units A and C together will be accepted as a course in Australian taxation law.
11. Accepted combinations for Australian taxation law for tax agents have included:
 - two undergraduate semester tax law courses that cover the bulk of the Board outlined course content and topics
 - one undergraduate semester tax law course that covers most of the outlined course content and topics and one tax law course offered by a relevant professional association.

12. The TPB has made available an [online qualifications tool](#). Applicants can use this tool to self-assess if the courses or units they have completed have been approved by the Board. The courses and units included in the online tool have been approved by the Board in the circumstances of at least one tax agent application for the purposes of a Board approved course in Australian taxation law, commercial law or basic accountancy.
13. The online qualifications tool also includes approved courses and units for:
- BAS agents in relation to a Board approved course in basic GST/BAS taxation principles, and
 - tax agents with tax (financial) advice services condition in relation to Board approved courses in Australian taxation law and commercial law.
14. The TPB has published a separate document outlining its approval process for course providers seeking to offer courses which are covered by Schedule 2 to the TASR – see the TPB Guidance Statement [TPB\(GS\) 12/2011 Approval process for course providers](#).

Tax agents³

Background

15. Individuals seeking registration as a tax agent under the *Tax Agent Services Act 2009* (TASA) are generally required to have successfully completed one or more of the following courses:
- a course in Australian taxation law that is approved by the Board
 - a course in commercial law that is approved by the Board
 - a course in basic accountancy principles that is approved by the Board.
16. The TPB has issued proposed guidelines which outline the TPB's approach to the requirements of each of these courses. These documents articulate, among other things, the TPB's requirements relating to course content and topics, learning outcomes, duration, minimum education level and assessment. For further information, see paragraphs 17 to 29.

³ For tax agents with a tax (financial) advice services condition, refer to paragraphs 38 to 53 of this TPB(GS).

Australian taxation law

17. A Board approved course in Australian taxation law for tax agents should consist of two tertiary level subjects covering at least the following key areas of taxation law:

- the rules and principles of Australian taxation law including an understanding of the legal environment in which these principles operate, including basics of the legal system, constitutional considerations, separation of powers
- the key aspects of the income tax law covering concepts of residence and source, related elements (only) of international tax, assessable income, deductions, tax rebates/offsets and tax accounting
- the key aspects of taxes that extend the ordinary income tax base including relevant principles and application of the capital gains tax and fringe benefits tax rules
- goods and services tax
- taxation of individuals and basic entities including partnerships, trusts and companies
- taxation aspects of superannuation law
- administrative aspects of the taxes identified above including returns, tax collection and withholding mechanisms, assessments, objections, rulings, penalties and audits
- rules addressing specific and general anti-tax avoidance
- ethical and professional responsibilities of tax agents including obligations under the TASA and TASR.

18. The TPB is of the view that, unless otherwise approved by the Board, the minimum education level required for an approved course in Australian taxation law is diploma, which meets Australian Qualifications Framework (AQF) level 5 criteria.

19. For further information about the requirements of an approved course in Australian taxation law for tax agents, including assessment requirements, refer to the TPB Guidance Statement [TPB\(GS\) 05/2010 Course in Australian taxation law that is approved by the Board](#).

Commercial law

20. The following topic areas are regarded by the TPB as being in the area of commercial law:

- introductory or foundation units commonly described as Australian legal systems and processes'
- the fundamental legal concepts of business organisational structures (such as sole traders, partnerships, corporations, trusts, agencies, joint ventures and incorporated associations) and the underlying regulation of those structures
- the law of torts (in particular, negligence and negligent misstatement)
- introduction to the fundamental law of real and personal property transactions
- non-tax legal aspects of superannuation
- contracts
- the law relating to remedies for breach of contract
- corporations law
- competition and consumer law
- finance law
- law relating to electronic commerce
- insurance law
- intellectual property
- bankruptcy and insolvency law
- other subject areas approved by the Board.

21. It is the TPB's view that a course of study in commercial law for tax agents should include the equivalent of three commercial law units from the topics listed in paragraph 20 above covering most of the following areas (described by the TPB as the 'core commercial law areas') to a significant extent:

- Australian legal systems and processes
- contracts
- the law of entities (including partnerships, corporations and trusts) and business structures
- property law.

22. The requirement for a course to cover most of the 'core commercial law areas' to a significant extent means they could not be covered in a single unit of study.

23. Therefore, for clarity, a course in commercial law for tax agents should:
- comprise the equivalent of three tertiary level units from the list of topic areas at paragraph 20 above
 - cover all, or part, of the 'core commercial law areas' at paragraph 21 above in at least two of the three units
 - cover most of the 'core commercial law areas' to a significant extent.
24. The purpose of this paragraph is to aid the design and delivery of a specific course in commercial law that would meet the TPB's requirements. The core commercial law areas may comprise the entire content of the three units that make up a course in commercial law. Alternatively, additional subject matter, such as the law of torts and negligent misstatement, could be included in the overall commercial law course, so long as the core commercial law areas are still covered to a significant extent.
25. The TPB is of the view that, unless otherwise approved by the Board, the minimum education level required for an approved course in commercial law is diploma, which meets AQF level 5 criteria.
26. For further information about the requirements of an approved course in commercial law for tax agents, including assessment requirements, refer to the TPB Guidance Statement [TPB\(GS\) 04/2010 Course in commercial law that is approved by the Board](#).

Basic accountancy principles

27. A Board approved course in basic accountancy principles should consist of one tertiary level subject, taking a user-oriented approach rather than a preparer-oriented approach.
28. The TPB is of the view that, unless otherwise approved by the Board, the minimum education level required for an approved course in basic accountancy principles is Certificate IV, which meets AQF level 4 criteria.
29. For further information about the requirements of an approved course in basic accountancy principles, including assessment requirements, refer to the TPB Guidance Statement [TPB\(GS\) 03/2010 Course in basic accountancy principles that is approved by the Board](#).

BAS agents

Background

30. Individuals seeking registration as a BAS agent under the TASA are required to have successfully completed a course in basic GST/BAS taxation principles that is approved by the Board.⁴
31. The TPB has issued a Guidance Statement [TPB\(GS\) 09/2011 BAS agent educational qualification requirements](#) which outlines the TPB's requirements for a course in basic GST/BAS taxation principles that is approved by the Board

Basic GST/BAS taxation principles

32. A Board approved course in basic GST/BAS taxation principles should cover at least the following topics:
 - collection and recovery of tax provisions in Part VII of the *Fringe Benefits Tax Assessment Act 1986*
 - the indirect tax law (which means the goods and services tax (GST) law, the wine tax law, the luxury car tax law and the fuel tax law, as defined in section 995-1 of the *Income Tax Assessment Act 1997* (ITAA 1997))
 - Parts 2-5 and 2-10 of Schedule 1 to the *Taxation Administration Act 1953* (TAA 1953) (the pay as you go system)
 - relevant Australian Taxation Office (ATO) and TPB requirements, including TPB registration requirements, the Code of Professional Conduct (Code) and the operation of the civil penalty provisions
 - relevant privacy principles as contained in the *Privacy Act 1988*
 - GST terminology and appropriate application to financial transactions
 - taxation requirements for business purposes and taxation parameters related to a range of business types
 - relevant accounting terminology when maintaining accounting records for a variety of business types for taxation purposes
 - all sections of both Business Activity Statements (BAS) and Instalment Activity Statements (IAS) for multiple entity types, including lodging statements within the allocated timeframe

⁴ This does not apply to individuals who make a transitional application pursuant to the *Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009*.

- how to calculate and input data into payroll systems (payroll is included in the definition of a BAS provision, includes PAYG (withholding and instalments), FBT relating to collection and recovery and preparation of payment summaries)
- how to comply with organisational guidelines relating to security and confidentiality of information, (in order to be able to, or know how to, meet the Code obligations of confidentiality).

33. The TPB will require individuals to have successfully completed the following two units from the FNS10 Financial Services training package to satisfy the requirements of a course in basic GST/BAS taxation principles that is approved by the Board:

- FNSBKG404A Carry out business activity and instalment activity statement tasks
- FNSBKG405A Establish and maintain a payroll system.

34. The TPB will also continue to accept the BAS units 'FNSBKPG404A Carry out business activity and instalment activity statement tasks' and 'FNSBKPG405A Establish and maintain a payroll system' from the FNS04 Financial Services training package, provided the individual can demonstrate knowledge of the TASA, including the Code.⁵

35. For further information on the FNS04 Financial Services training package and the FNS10 Financial Services training package, individuals should visit www.training.gov.au.

36. If an individual has successfully completed another course which they believe should be accepted as, or taken to be, an approved course in basic GST/BAS taxation principles, a submission should be included with the application for registration. The submission should include course outlines and explain why that course is at least equivalent to the course detailed in paragraph 33. The TPB will consider such submissions on their merits.

37. For further information about the requirements of a course in basic GST/BAS taxation principles that is approved by the Board, including the requirements relating to assessment and recognition of prior learning, refer to the TPB Guidance Statement [TPB\(GS\) 09/2011 BAS agent educational qualification requirements](#).

⁵ For information regarding the knowledge of the TASA, including the Code, refer to the TPB Guidance Statement [TPB\(GS\) 15/2011 Required knowledge of the Tax Agent Services Act 2009 including the Code of Professional Conduct](#).

Tax agents with a tax (financial) advice services condition

Background

38. Individuals seeking registration as a tax agent with a tax (financial) advice services condition under the TASA may be required to have successfully completed both of the following courses:

- a course in Australian taxation law that is approved by the Board
- a course in commercial law that is approved by the Board.

39. The TPB has issued proposed guidelines which outline the TPB's approach to the requirements of each of these courses. These documents articulate, among other things, the TPB's requirements relating to course content and topics, learning outcomes, duration, minimum education level and assessment. For further information, see paragraphs 40 to 46.

Australian taxation law

40. A Board approved course in Australian taxation law for tax agents with a tax (financial) advice services condition should consist of one tertiary level subject covering at least the following key areas of taxation law:

- concepts of income, deductions, tax offsets/rebates, residence, source, including the principles of the taxation of negative gearing, fixed income investments, capital allowances and income protection/ replacement
- tax treatment of: individuals, partnerships, companies and trusts including treatment of imputation credits, deferred and tax free trust distributions
- employee remuneration including fringe benefits tax, salary packaging, termination payments and employee share schemes
- capital gains tax (CGT), including CGT event A1 happening on disposal of an asset, the CGT discounts, the CGT consequences of death (estate planning) and the main residence exemption (and its application to investment properties), the availability of CGT concessions for small business, roll-overs, deemed disposals and gifts
- superannuation: key areas concerning taxation of contributions, fund earnings and benefits. At times expert advice may need to be sought on self-managed superannuation funds (SMSFs) and more detailed topics
- tax anti-avoidance provisions (especially those relating to promoter penalties)
- ethical and professional responsibilities of tax agents including obligations under the TASA and TASR.

41. In addition, a course in Australian taxation law for tax agents with a tax (financial) advice services condition should also cover the following areas of taxation law at a basic awareness level:
- goods and services tax (GST)
 - tax administration including assessments, amendments and objections, but not preparation of returns or communications on behalf of clients with the Australian Taxation Office.
42. The TPB is of the view that, unless otherwise approved by the Board, the minimum education level required for an approved course in Australian taxation law is diploma, which meets AQF level 5 criteria.
43. For further information about the requirements of an approved course in Australian taxation law for tax agents with a tax (financial) advice services condition, including assessment requirements, refer to the 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](#).

Commercial law

44. A Board approved course in commercial law for tax agents with a tax (financial) advice services condition should consist of one tertiary level subject covering at least the following key areas:
- introductory contract law
 - fundamental legal concepts of business organisational structures (that is, sole traders, partnerships, corporations and trusts) and the underlying regulation
 - aspects of the law of torts (in particular, negligence and negligent misstatement) and the key provisions of the *Competition and Consumer Act 2010*, including those relating to misleading and deceptive conduct.
45. The TPB is of the view that, unless otherwise approved by the Board, the minimum education level required for an approved course in commercial law is diploma, which meets AQF level 5 criteria.
46. For further information about the requirements of an approved course in commercial law for tax agents with a tax (financial) advice services condition, including assessment requirements, refer to the 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](#).

Foreign qualifications

47. The TPB assesses all overseas qualifications in accounting or an equivalent discipline under the Australian Government Department of Education, Skills and Employment guidelines to determine their equivalence to an Australian award.
48. If the overseas qualification is recognised as being equivalent to an Australian award of the appropriate AQF level, the overseas qualification may be recognised as a primary qualification under the TASR.
49. The applicant will then need to complete Board approved courses in Australian taxation law, commercial law or GST/BAS taxation principles depending on the item of the TASR they are applying to register under.
50. For further information about qualifications refer to [Qualifications and experience for tax agents](#) and [Qualifications and experience for BAS agents](#).

More information

51. If you have a query as to whether a qualification or course you have completed, or are proposing to complete, meets the requirements of a particular Board approved course, you are invited to send your enquiry through the TPB's [qualification assessment form](#).
52. The TPB will consider such queries on their merits and seek to provide practical guidance as appropriate.
53. For further information, including information about the requirements for registration as a tax agent or BAS agent, refer to [Tax agent registration](#) and [BAS agent registration](#).