

TPB Guidance Statement

TPB(GS) 10/2011

Information regarding the assessment aspect and requirements of an approved course in basic GST/BAS taxation principles

DISCLAIMER

This is a Tax Practitioners Board (Board) Guidance Statement (TPB(GS)). It is intended to be for information only. It provides information regarding the assessment aspect and requirements of an approved course in basic GST/BAS taxation principles. While it seeks to provide practical assistance and explanation, it does not exhaust, prescribe or limit the scope of the Board's powers 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.

Document History

The TPB released this document as a draft Information Sheet in the form of an exposure draft on 15 December 2010. The TPB invited comments and submissions in relation to the information contained in it. The closing date for submissions was 28 February 2011. The Board has considered the submissions made and published the TPB Information Sheet *TPB(I) 05/2011 Information regarding the assessment aspect and requirements of an approved course in basic GST/BAS taxation principles* on 11 May 2011.

On 1 April 2022, the TPB updated this TPB(GS) to replace references from the repealed Tax Agent services Regulations 2009 to Tax Agent Services Regulations 2022.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 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\(I\) 05/2011 Information regarding the assessment aspect and requirements of an approved course in basic GST/BAS taxation principles](#) has been archived.

On 29 June 2026, the TPB updated this TPB(GS) to provide additional clarification regarding the assessment requirements for a course in basic GST/BAS taxation principles that is approved by the Board, including in relation to remote and on-line assessments.

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Information regarding the assessment aspect and requirements of an approved course in basic GST/BAS taxation principles

Introduction

1. This Guidance Statement (TPB(GS)) sets out the views of the Tax Practitioners Board (Board) in relation to the assessment aspect, and requirements, of a course in basic GST/BAS taxation principles that is approved by the Board for the purpose of Schedule 2 of the Tax Agent Services Regulations 2022 (TASR).
2. The information in this TPB(GS) draws on advice given to the Board in February 2010 by Professors Michael Dirkis and Michael Walpole, and in May 2010 by Professor Keryn Chalmers, concerning assessment aspects of Board approved courses and related topics.
3. The purpose of this TPB(GS) is to assist course providers, potential registrants and the wider community to understand the factors that provide the basis for the Board's approach to the educational eligibility requirements for registration as a BAS agent, where the Board has a role in approving a course.

Background

4. Applicants seeking registration as a BAS agent under the *Tax Agent Services Act 2009* (TASA) are required to have successfully completed a course in basic GST/BAS taxation principles that is approved by the Board.¹
5. The Board has previously expressed the view that the methods of objective assessment described in paragraphs 7 to 14 below are appropriate for the purposes of Board approved courses in Australian taxation law, commercial law and basic accountancy principles. It is conceivable that a mixture of these assessment methods, or perhaps some other form of independent and objective assessment, could be appropriate to indicate successful completion of a course in basic GST/BAS taxation principles.

¹ This does not apply to applications made pursuant to the *Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009*.

6. To remove any doubt, this TPB(GS) does not discuss the wider course requirements (including content requirements) of a course in basic GST/BAS taxation principles that is approved by the Board. These requirements are contained in a separate TPB(GS) which the Board has issued – see the TPB Guidance Statement [TPB\(GS\) 09/2011 BAS agent educational qualification requirements](#).

Assessment requirements

7. The Board is of the view that some means of objective assessment is a key aspect of the approval of courses for registration of applicants as BAS agents. The Board takes the view that it must be satisfied that applicants have demonstrated their knowledge and skills in the relevant course or components by some means of an independent and objective assessment. Such assessment should be rigorous and have integrity.
8. Independent and objective assessment refers to assessment practices being conducted under the supervision of a course supervisor, lecturer or other such people. The assessment practice needs to be capable of description as honest and true and should not be administered by a family member, friend or someone that has a close personal or professional relationship with the applicant.
9. Various forms of assessment may be employed. Ideally, because of different learning styles and what is appropriate for different aspects of a course, each course or component should employ a mix of assessment practices including:
 - tests
 - examinations (oral and written)
 - problem based assignments
 - essays and reports
 - computer based assessment tasks.
10. Not every one of these assessments needs to be present in a Board approved course, so long as one or more of them exists.
11. Further, assessments may occur by a variety of modes, including being conducted online, provided that suitable quality mechanisms are in place to ensure the integrity of the examination process (see paragraph 14 below for more information on online assessments).

12. The Board will not accept assessments that either lack rigour or that are too narrow in their focus. Such assessments may be seen to be recognised as being one element which is a contributor to the overall determination of a student's performance in a course, rather than being treated as the sole measure of their skills and knowledge in the course.
13. The Board is of the view that the assessment should, to a significant degree (that is, at least 40%), be done under some form of independent supervision.
14. Independent supervision of assessments may be undertaken remotely (physically in an alternate location) or online (remotely proctored) where the following conditions are met:
 - The assessment meets the TPB's requirements regarding independent supervision. This means the remote or online assessment is invigilated live by an invigilator.²
 - The assessment is sufficient to assure the TPB that there has been a test or examination to ensure relevant knowledge and skills expected in a course have been learned by the applicant.
 - Rigour has been employed in the testing of relevant knowledge and skills.
 - The assessment is subject to integrity to ensure the relevant applicant has undertaken the assessment.

Recognised Prior Learning (RPL)

15. The Board is of the view that assessment of knowledge and competence is the best safeguard for the Board to ensure that it admits to registration only applicants who have necessary technical qualifications to competently deal with taxpayers' affairs. The Board recognises that prior learning through experience may be regarded as a proxy for content, but, subject to paragraph 19 below, it does not propose to accept evidence of prior learning in the work place, in the context of approving a course as a Board approved course, where prior learning has not been formally assessed in some way.
16. In principle, prior learning which has itself been formally assessed would not require further assessment. However, subject to paragraph 19 below, it is unlikely that the Board will approve an application if all the education requirements were satisfied by prior learning as the ability to keep up to date with changes requires the acquisition of essential learning skills (interpretive, analytical and cognitive skills) that come from the rigour associated with formal training courses.
17. To satisfy the Board's requirements in relation to assessment of a Board approved course in basic GST/BAS taxation principles, applicants must provide sufficient documentation which

² The TPB is of the view that invigilators must be examination officers of universities, TAFE or registered training organisation colleagues, ministers of religion, police officers, lecturers, teachers, school principals or deputy principals, justices of the peace, commissioners of declarations or other supervisors considered acceptable to the TPB. The assessment should not be administered by a family member, friend or someone that has a close personal or professional relationship with the individual undertaking the assessment.

evidences that the course contained independent and objective assessment and, subject to paragraph 19 below, if the course was completed by prior learning, prior learning has been formally assessed in some way. This documentation may include, among other things, the qualification/certification, academic transcript, course outline and other relevant documentation from the course provider.

18. The Board has issued a Statement of Assurance which can be used by applicants who have completed all or part of a relevant course through a process of RPL to evidence that the prior learning has been formally assessed in some way. This statement must be completed by an appropriately qualified officer (being someone who is able and in a position of sufficient authority) of the course provider. A copy of the [Statement of Assurance](#) is available to be downloaded from the Board's website.
19. Despite paragraphs 15 to 18 above, if the relevant qualification was gained before 1 October 2010, the Board will accept the qualification gained through RPL notwithstanding that it does not meet the Board's RPL requirements. This applies to:
 - all standard applications for registration as a BAS agent made before 1 March 2012; and
 - all standard applications for renewal of registration as a BAS agent, provided the applicant first became registered before 1 March 2012.

Summary

20. In relation to a Board approved course in basic GST/BAS taxation principles, the Board is of the view that there must be a formal assessment component in the course or in the components of the course. This assessment should be sufficient to assure the Board that there has been a test or examination to ensure relevant content and skills expected in a course have been learned by the applicant and that rigour has been employed in the testing of the knowledge and skills.
21. The Board does not propose to be prescriptive about the style and content of assessments, provided the assessments employed represent a genuine test of relevant knowledge and skills and are subject to integrity to ensure the relevant applicant will have undertaken the assessment task/s in question, in accordance with this TPB(GS).
22. The Board is of the view that the assessment should, to a significant degree (that is, at least 40%), be done under some form of independent supervision.
23. Unless the relevant qualification was gained before 1 October 2010 and the applicant first became registered as a BAS agent before 1 March 2012, it is unlikely that the Board will approve an application if the education requirements for which Board approval is sought were satisfied by prior learning.