



Annual declaration form for recognised tax agent associations

Completing this form

Read the *Ongoing eligibility requirements for recognised tax agent associations* on www.tpb.gov.au before completing this form.

- Please complete this form by entering details into the relevant fields (or print clearly in BLOCK letters using a black or blue pen).
- Please place a ✓ in applicable boxes.
- A relevant authorised person must sign the required declaration sections.
- If insufficient space is provided at any item, please attach additional information (as part of the email).
- Where requested, please provide additional information in the box provided at the relevant question. You can provide information as a hyperlink to a relevant accessible website document, or as a separate attachment.

Note: If you have already provided information for an earlier question in the form, or on another annual declaration form (for example, in relation to Recognised tax (financial) adviser association status), please simply note where this information has been provided.

1. Organisation details

Name of organisation

Note: Please update details as required

Contact officer name

Telephone number

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2. Is your organisation a not-for-profit organisation? Yes No

3. Does your organisation have adequate ongoing corporate governance and operational procedures to ensure it is properly managed and internal rules are enforced?

Yes No

If you answered 'No' to this question, please provide further relevant details in the box below. If including a hyperlink to a relevant accessible website document, please note the specific relevant clauses / paragraphs in the document(s).

4. Does your organisation have **professional and ethical standards for your voting members** in accordance with the following criteria (as outlined in Item 203(a) to (e) in Schedule 1 of the Tax Agent Services Regulations 2009)?

Criteria	Yes	No
(a) voting members must undertake an appropriate number of hours of continuing professional education (CPE) each year, having regard to the circumstances and requirements of the members; and	<input type="checkbox"/>	<input type="checkbox"/>
(b) voting members must be of good fame, integrity and character; and	<input type="checkbox"/>	<input type="checkbox"/>
(c) each voting member is subject to rules controlling the member's conduct in the practice of the member's profession; and	<input type="checkbox"/>	<input type="checkbox"/>
(d) each voting member is subject to discipline for breaches of rules controlling the member's conduct in the practice of their profession; and	<input type="checkbox"/>	<input type="checkbox"/>
(e) if a voting member is permitted by that organisation to be in public practice, the voting member has professional indemnity (PI) insurance.	<input type="checkbox"/>	<input type="checkbox"/>

Notes:

- Generally, the Tax Practitioners Board (TPB) approach to the satisfaction of (a) above is included in *TPB(EP) 04/2012: Continuing professional education policy requirements for tax and BAS agents* available at www.tpb.gov.au
- Generally, the TPB's approach to the satisfaction of (e) above is included in *TPB(EP) 03/2010: Professional indemnity insurance requirements for tax and BAS agents* available at www.tpb.gov.au

If you answered 'No' to any of the above criteria in this question, please provide further relevant details in the box below. If including a hyperlink to a relevant accessible website document, please also note the specific relevant clauses / paragraphs in the document(s).

5. Does the organisation have satisfactory arrangements in place for:

Criteria	Yes	No
(a) notifying clients of its members, or of members of its member bodies, about how to make complaints; and	<input type="checkbox"/>	<input type="checkbox"/>
(b) receiving, hearing and deciding those complaints; and	<input type="checkbox"/>	<input type="checkbox"/>
(c) taking disciplinary action if complaints are justified?	<input type="checkbox"/>	<input type="checkbox"/>

If you answered 'No' to any of the above criteria in this question, please provide further relevant details in the box below. If including a hyperlink to a relevant accessible website document, please also note the specific relevant clauses / paragraphs in the document(s).

6. Does the organisation have satisfactory arrangements in place for publishing annual statistics about:

Criteria	Yes	No
(a) the kinds and frequency of complaints made to an organisation (except complaints under the <i>Tax Agent Services Act 2009</i> (TASA) about entities registered under the TASA); and	<input type="checkbox"/>	<input type="checkbox"/>
(b) the findings made as a result of the complaints; and	<input type="checkbox"/>	<input type="checkbox"/>
(c) action taken as a result of those findings?	<input type="checkbox"/>	<input type="checkbox"/>

Please note, in the box below, where this information is published. Where possible, please include a hyperlink to a relevant accessible website document.

7. Is the organisation able to pay its debts as they fall due?

Yes No

If you answered 'No' to this question, please provide further relevant details in the box below.

8. Is management of the organisation accountable to its members and required to abide by the corporate governance and operational procedures of the organisation?

Yes No

If you answered 'No' to this question, please provide further relevant details in the box below.

If you answered 'Yes' to this question, please provide relevant details in the box below to explain how management complies with this obligation (including what processes exist).

Note: If including a hyperlink to a relevant accessible website document, please note the specific relevant clauses / paragraphs in the document(s).

9. Please advise of any update that has occurred since previous information was provided to the TPB on the following criteria:

a) How many voting members does your organisation have?

b) How many of these voting members are registered tax agents?

10. Does each voting member meet at least one of the following criteria (as outlined in Item 210 in Schedule 1 of the Tax Agent Services Regulations 2009)?

- (a) the member has been awarded a degree or a post-graduate award in the discipline of accountancy from either an Australian tertiary institution or an equivalent institution
- (b) the member has been awarded a diploma or higher award in the discipline of accountancy from either a registered training organisation or an equivalent institution
- (c) the member has the academic qualifications required to be an Australian legal practitioner
- (d) the member was both registered as a tax agent or nominee under the *Income Tax Assessment Act 1936* (ITAA 1936) immediately before TASA commenced and a member of, and entitled to vote at meetings, of a recognised professional association as recognised under the ITAA 1936; or
- (e) the member has the equivalent of 8 years of full-time experience in providing tax agent services in the past 10 years.

Note: The TPB recognises that associations have diverse membership and that, having regard to particular circumstances, the TPB may continue exercising discretion on this item in appropriate instances. This will be determined on a case by case basis.

Yes No

If you answered 'No' to this question and there has been any relevant update that has occurred since previous information was provided to the TPB in relation to the above criteria, for example if there is any change to academic qualifications that voting members are required to possess, please provide further relevant details in the box below. This advice can be provided as a hyperlink to a relevant accessible website document, or as a separate attachment, with a reference made in the box below to the specific relevant clauses / paragraphs in the document(s).

Declaration

Important: Before you sign this declaration, please ensure that you have answered all relevant questions.

I declare that all information given in this application, including any supporting documentation, is true and correct in every particular (to the best of my knowledge, information and belief).

Full name (please print)

(Name of Public officer, the Chair, CEO or other authorised person responsible for signing the accounts)

Signature

(To use a digital signature click on **Sign** at the top right hand corner of the screen)

Date

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Privacy notice

The Office of the Australian Information Commissioner (www.oaic.gov.au) is Australia's national privacy regulator. The *Privacy Act 1988* protects the privacy of individuals and sets out Australian Privacy Principles (APPs) applicable to the collection, use and storage of personal information by Australian government agencies. The Tax Practitioners Board (TPB) is authorised by the TASA to collect the information requested in this form for the purpose of assessing ongoing eligibility requirements for TPB accredited recognised professional associations in accordance with the Tax Agent Services Regulations 2009.

Any personal information collected will be used and stored in accordance with the APPs and the TPB Privacy Policy which is available at www.tpb.gov.au

Where we are authorised or required by the TASA to do so, some of the information collected from you may be provided to other government agencies, including the Australian Taxation Office (ATO) and the Australian Securities and Investments Commission.

We may also seek information from the ATO and other government agencies where we are authorised under the TASA to do so and it is considered relevant to the assessment of ongoing eligibility requirements for TPB accredited recognised professional associations in accordance with the Tax Agent Services Regulations 2009.

Further information about our privacy practices is available in our privacy policy on our website at www.tpb.gov.au

For any enquiries relating to our collection, use and storage of personal information, including how to access and correct personal information or to make a privacy complaint, please contact the TPB privacy officer at TPBLegalunit@tpb.gov.au
