

Application for accreditation as a recognised tax agent association

Completing this application form

- Schedule 1, Part 2 of the [Tax Agent Services Regulations 2022](#) (TASR) sets out the eligibility requirements to become a recognised tax agent association. Please read the requirements to become a [recognised tax agent association](#) before completing this application.
- Please complete this form by entering details into all the relevant fields and signing all required sections.
- If insufficient space is provided at any item, please attach the additional information.
- We will advise the entity applying for accreditation of the outcome of the application. If we decide to recognise the association, the association's details will appear on the [Recognised professional associations](#) listing on the TPB website.

Professional association details

1. Name of association seeking TPB recognition

2. Australian company number (ACN)
If applicable

3. Australian business number (ABN)
If applicable

4. Business address and contact details
Address

Suburb/town

State/Territory

Postcode

Business phone number (include area code)

Business mobile phone number

Contact officer name

Contact officer's email address

5. Is the association a non-profit organisation?

See Item 201 in Schedule 1, Part 2 of the TASR.

Yes No

6. What corporate governance and operational procedures does the association have in place to ensure that:

- (a) it is properly managed
- (b) its internal rules are enforced?

See Item 202 in Schedule 1, Part 2 of the TASR. For further guidance on the TPB's interpretation and application of the requirements that relate to corporate governance and operational procedures, please refer to the TPB Information Sheet [TPB\(I\) 33/2018: Recognised professional associations - Corporate governance related requirements for recognition under the Tax Agent Services Regulations 2022](#). In particular, paragraphs 43 to 45 of this information sheet provide guidance on what should be demonstrated in relation to practices and procedures.

Please provide relevant details (include any relevant website links / attach supporting documents and note the relevant specific clauses in documents as appropriate).

7. Does your association have professional and ethical standards for its voting members, including terms to the effect that: Yes No

a) voting members must undertake an appropriate number of hours of continuing professional education (CPE), having regard to the circumstances and requirements of the members

Note: Generally, the TPB's approach to satisfying the CPE requirements in this eligibility item are outlined in the TPB Explanatory Paper [TPB\(EP\) 04/2012: Continuing professional education policy requirements for registered tax and BAS agents](#)

b) voting members must be of good fame, integrity and character

Note: For further guidance, see also the TPB Explanatory Papers:

- [TPB\(EP\) 01/2010: Code of professional conduct](#)
- [TPB\(EP\) 02/2010: Fit and proper person.](#)

c) each voting member is subject to rules controlling the member's conduct in the practice of their profession

d) each voting member is subject to discipline for breaches of those rules

e) if a voting member is permitted by the association to be in public practice, the voting member has professional indemnity (PI) insurance?

Note: Generally, the TPB's approach to satisfying the PI insurance requirements in this eligibility item are outlined in the TPB Explanatory Paper: [TPB\(EP\) 03/2010: Professional indemnity insurance requirements for registered tax and BAS agents.](#)

See Item 203 in Schedule 1, Part 2 of the TASR.

Please provide relevant details (include any relevant website links / attach supporting documents and note the relevant specific clauses in documents as appropriate).

8. What arrangements does the association have in place for:
- a) notifying clients of its members, or of members of its member bodies, about how to make complaints
 - b) receiving, hearing and deciding those complaints
 - c) taking disciplinary action if complaints are justified?

See Item 204 in Schedule 1, Part 2 of the TASR.

Please provide relevant details (including any relevant website links and specific document references as appropriate).

9. What arrangements does the association have in place for publishing annual statistics about:
- a) the kinds and number of complaints made to the association (except complaints under the *Tax Agent Services Act 2009* (TASA) about entities registered under the TASA)
 - b) findings made as a result of the complaints
 - c) action taken as a result of those findings?

See Item 205 in Schedule 1, Part 2 of the TASR.

Please provide relevant details (include any relevant website links / attach supporting documents and note the relevant specific clauses in documents as appropriate).

10. Does the association have the ability to pay its debts as they fall due?

See Item 206 in Schedule 1, Part 2 of the TASR.

Yes No

Please provide relevant evidence / supporting documentation (including a copy of the most recent financial report / director's declaration of solvency and independent auditor report).

Note: The TPB considers various information relating to an association's ability to pay debts as they fall due. For example, the TPB may consider any outstanding tax obligations in relation to lodgment of returns (including income tax and FBT), GST obligations, PAYG withholding obligations and superannuation guarantee obligations for employees.

Director or other authorised person's declaration

Director or other authorised person's signature

Auditor's confirmation

Auditor's signature

11. Is the management of the association required to:
- a) be accountable to the association's members
 - b) abide by the corporate governance and operational procedures of the association?

See Item 207 in Schedule 1, Part 2 of the TASR. For further guidance on the TPB's interpretation and application of the requirements that relate to corporate governance and operational procedures, refer to the TPB Information Sheet [TPB\(I\) 33/2018: Recognised professional associations - Corporate governance related requirements for recognition under the Tax Agent Services Regulations 2022.](#)

Yes No

Please provide relevant details (include any relevant website links / attach supporting documents and note the relevant specific clauses in documents as appropriate).

12. Is the association, or its members, subject to:
- a) a law of a state or territory
 - b) a rule or other instrument of a body created by or under a law of a state or territory that sets out a requirement in terms that are the same as, or that have a similar effect to, the requirement in questions 7, 8 and 9 of this form?

See Item 208 in Schedule 1, Part 2 of the TASR

Yes No N/A

If applicable, please provide relevant details below.

13. (i) How many voting members does your association have?

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See Item 209 in Schedule 1, Part 2 of the TASR.

(ii) How many of the association's voting members are registered as tax agents?

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See Item 209 in Schedule 1, Part 2 of the TASR.

If your association does not meet the minimum requirements, provide further details regarding the expected timeframe for satisfying this item, or the reasons why it is appropriate for the association to be recognised by the TPB if you do not expect to satisfy this item.

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Exercise of discretion

The TPB will consider the appropriateness of exercising its discretion in relation to this item on a case-by-case basis, having regard to the purpose of the TASA and the role of recognised professional associations (RPAs) under the TASR, as well as the following non-exhaustive list of considerations:

- extent to which the association meets the requirements under the eligibility item
- purpose and utility of the association's recognition
- consumer protection benefits and/or risks of continuing recognition
- accreditation type(s) of the RPA and whether there is any utility in having multiple recognitions with the TPB.

If the association does not satisfy the minimum requirement and is seeking the TPB to exercise its discretion, it is recommended that the submission provided to the TPB addresses the above considerations and any other matters that are relevant to the TPB's consideration of whether it is appropriate to exercise discretion.

For further information on the considerations the TPB would take into account in exercising its discretion, refer to the 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](#).

14. Is each voting member of the association required to comply with at least one of the following requirements:

- a) the member has been awarded a degree or post-graduate award in a relevant discipline (which includes: finance, financial planning, commerce, economics, business, tax, accounting or law) from an Australian tertiary institution or an equivalent institution
- b) the member has been awarded a diploma or higher award in a relevant discipline (which includes: finance, financial planning, commerce, economics, business, tax, accounting or law) from 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 has the equivalent of 8 years of full-time experience in providing tax agent services in the past 10 years
- e) the member has the equivalent of 6 years of full-time experience in providing tax (financial) advice services in the past 8 years.

See Item 210 in Schedule 1, Part 2 of the TASR.

Yes No

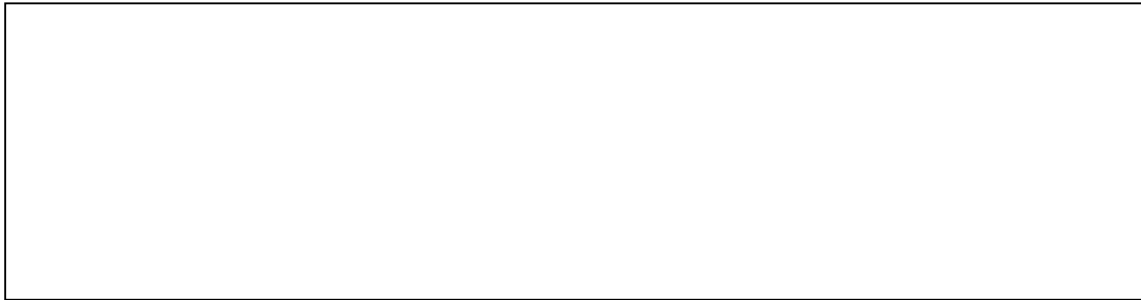
Exercise of discretion

If your association does not meet the minimum requirements, provide further details in the space provided below, including the reasons why it is appropriate for the association to be recognised by the TPB if you do not expect to satisfy this item. The TPB will consider the appropriateness of exercising its discretion in relation to this item on a case-by-case basis, having regard to the following non-exhaustive list of considerations:

- extent to which the association meets the requirements in the item
- any amendments or proposed amendments to relevant association rules
- purpose and utility of the association's recognition
- consumer protection benefits and/or risks of continuing recognition
- accreditation type(s) of the RPA and whether there is any utility in having multiple recognitions with the TPB.

If your association is seeking to have the TPB exercise its discretion, it is recommended that the submission provided to the TPB addresses the above considerations and any other matters that are relevant to the TPB's consideration of whether it is appropriate to exercise its discretion.

For further information on the considerations the TPB would take into account in exercising its discretion, refer to the 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](#).



Documentation required to support this application

Before submitting a completed and signed form, it is important to include accessible website links to all relevant information / attach supporting documentation necessary to demonstrate that the association satisfies the eligibility requirements in Schedule 1 to the [TASR](#). This includes the organisation's most recent:

- Constitution and By-laws
- Audited financial statements and independent auditor's statement
- Annual Report (if any)
- Notice of Annual General Meeting (and explanatory memorandum if any)
- Complaint form
- Continuing professional development (CPD) policy
- Professional indemnity insurance policy (if any)
- Registration form for members
- any other relevant documents, such as Charter, Code of ethics, information in relation to complaints management, education etc.

Declaration

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

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

Full name (please print)

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

Signature

Date

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Checklist

- All questions on the application form have been answered truthfully and correctly.
- Copies of the required documents to support this application are attached.
- A director or an authorised person has completed the declaration.

Note: If the association does not provide all of the required information there may be delays in processing the application.

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 *Tax Agent Services Act 2009* (TASA) to collect the information requested in this form for the purpose of assessing eligibility requirements for organisations seeking to be accredited by the TPB as a recognised professional association in accordance with the Tax Agent Services Regulations 2022 (TASR).

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.

If you do not provide the requested information, we may not be able to process your application.

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 eligibility requirements for recognised professional associations in accordance with the TASR.

If we grant your application for recognition, your organisation's details (including your name and website address) will appear on the [List of recognised professional associations](#). This list is publicly available on our website.

Further information about our privacy practices is available in our [privacy policy](#) on our website.

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

Where to send this application

Please email the completed application to TPBSubmissions@tpb.gov.au or post it to:

Tax Practitioners Board

GPO Box 1620

Sydney NSW 2001

Further information

Visit our website www.tpb.gov.au or phone 1300 362 829