



Tax Agent Services (a course in basic GST/BAS taxation principles that is approved by the Board) Instrument 2020

I, Ian Klug AM, Chair of the Tax Practitioners Board, make the following instrument under the *Tax Agent Services Act 2009*.

Dated 2020

Ian Klug AM
Chair

^1 Name of instrument

This instrument is the *Tax Agent Services (a course in basic GST/BAS taxation principles that is approved by the Board) Instrument 2020*.

^2 Commencement

This instrument commences on the day after it is registered.

^3 Authority

This instrument is made under the *Tax Agent Services Act 2009*.

^4 Definitions

In this instrument:

a course in basic GST/BAS taxation principles means ‘a course in basic GST/BAS taxation principles that is approved by the Board’ for the purposes of items 101 and 102 Part 1 of Schedule 2 to the *Tax Agent Services Regulations 2009*.

Act means the *Tax Agent Services Act 2009*.

AQF means Australian Qualifications Framework, 2nd edition (January 2013) published by the Australian Qualifications Framework Council.

AQF criteria, for a specified AQF level, means the criteria for the AQF level specified in AQF.

AQF level means a level identified as such in AQF.

Board means the Tax Practitioners Board established by section 60-5 of the Act.

other registered higher education provider means an entity registered as a higher education provider under the *Tertiary Education Quality and Standards Agency Act 2011*.

person means an individual applying to become a ***registered BAS agent***.

registered BAS agent means an entity that is registered under the Act as a registered BAS agent.

registered training organisation means a training organisation that is registered by the National VET Regulator as a registered training organisation under the *National Vocational Education and Training Regulator Act 2011*.

Regulations means the *Tax Agent Services Regulations 2009*.

^5 Course duration

- (1) A course in basic GST/BAS taxation principles must comprise at least one tertiary level unit.

^6 Course topics

- (1) A course in basic GST/BAS taxation principles must cover the following topics:
 - (a) collection and recovery of tax provisions in Part VII of the *Fringe Benefits Tax Assessment Act 1986*;
 - (b) 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*;
 - (c) Parts 2-5 and 2-10 of Schedule 1 to the *Tax Administration Act 1953*;
 - (d) relevant Australian Taxation Office and Board, including Board registration requirements, the Code of Professional Conduct and the operation of the civil penalty provisions;
 - (e) relevant privacy principles as contained in the *Privacy Act 1988*;
 - (f) GST terminology and appropriate application to financial transactions;
 - (g) taxation requirements for business purposes and taxation parameters related to a range of business types;
 - (h) relevant accounting terminology when maintaining accounting records for a variety of business types for taxation purposes;
 - (i) all sections of both business activity statements and instalment activity statements for multiple entity types, including lodging statements within the allocated timeframe;
 - (j) how to calculate and input data into payroll systems (payroll is included in the definition of a BAS provision), includes PAYG (withholding and instalments), fringe benefits tax (FBT) relating to collection and recovery and preparation of payment summaries; and
 - (k) 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 of Professional Conduct obligations of confidentiality).

^7 Course education level

- (1) Unless otherwise approved by the Board, each of the units comprising a course in basic GST/BAS taxation principles must meet at least AQF level 4 criteria.

^8 Course providers

- (1) Unless otherwise approved by the Board, a course in basic GST/BAS taxation principles must be attained through study of units with:
 - (a) a university;
 - (b) a registered training organisation;
 - (c) an other registered higher education provider; or
 - (d) another provider approved by the Board.

^9 Assessment requirements

- (1) Each of the units comprising a course in basic GST/BAS taxation principles must contain assessment(s) which:
 - (a) represent a genuine test of relevant knowledge and skills; and
 - (b) are subject to integrity to ensure the relevant person will have undertaken the assessment task(s) in question.
- (2) Without limiting subsection (1), each of the units comprising a course in basic GST/BAS taxation principles must contain independently supervised assessment(s) that total at least 40% of the overall grade for the unit.

^10 Course currency

- (1) Subject to subsection (2), each of the units comprising a course in basic GST/BAS taxation principles must have been completed fewer than 10 years from the date a person makes an application for registration.
- (2) The Board may accept units completed more than 10 years from the date a person makes an application for registration provided the Board is satisfied that the person has continued to update their relevant skills through work experience and continuing professional education.