



Registration as an individual BAS agent

Please note that this document is intended as a guide only and contains an overview of matters relating to the registration of individuals as BAS agents under the *Tax Agent Services Act 2009* (TASA 2009). This fact sheet is subject to change.

NOTE: In this fact sheet references to:

- ‘**New law**’ means the *Tax Agent Services Act 2009*, the *Tax Agent Services Regulations 2009* and the *Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009*; and
- ‘**Old law**’ means Part VIIA of the *Income Tax Assessment Act 1936* and Part 9 of the *Income Tax Regulations 1936*.

Who must register?

You must be registered as a BAS agent or a tax agent to provide a “BAS service” for a fee or other reward.

A “BAS service” is a ‘tax agent service’ that relates to:

- ascertaining liabilities, obligations or entitlements of an entity that arise, or could arise, under a ‘BAS provision’; or
- advising an entity about liabilities, obligations or entitlements of the entity or another entity that arise, or could arise, under a BAS provision; or
- representing an entity in their dealings with the Commissioner of Taxation in relation to a BAS provision; and

that is provided in circumstances where the entity can reasonably be expected to rely on the service for the purpose of satisfying liabilities or obligations that arise, or could arise, under a BAS provision and/or to claim entitlements that arise, or could arise, under a BAS provision.

‘BAS provision’ includes:

- GST law;
- wine equalisation tax law;
- luxury car tax law;
- fuel tax law;
- fringe benefits tax law (relating to collection and recovery only);
- pay as you go (PAYG) withholding;
- PAYG instalments.

A list of indicative BAS services can be found in *Appendix A attached* to this fact sheet.



Who is not required to register?

You are not required to register as a BAS agent if:

- you are an employee who is providing BAS services to your employer; or
- you are registered as a tax agent; or
- you are a customs broker licensed under Part XI of the Customs Act 1901 and the BAS service relates to imports or exports to which an indirect tax law applies; or
- you are permitted to provide the BAS service as a legal service under a state or territory law that regulates legal practice and the provision of legal services, and you provide the BAS service in the course of acting for a trust or deceased estate as trustee or legal personal representative; or
- you are permitted to provide the BAS service as a legal service under a state or territory law that regulates legal practice and the provision of legal services, and the BAS service does not involve the preparation or lodgement of a return or a return-like statement such as a BAS, instalment activity statement, superannuation guarantee statement or pay as you go withholding payment summary statement.

What if you do not register?

You may contravene a civil penalty provision if you are unregistered and you provide BAS services for a fee or other reward.

You may also contravene a civil penalty provision if you are unregistered and you:

- advertise that you will provide BAS services;
- represent yourself as a registered BAS agent.

Civil penalties of up to \$27,500 may apply under the civil penalty provisions of the TASA 2009.

What are the eligibility requirements for registration?

You are eligible for registration as a registered BAS agent if you are 18 years or more, and you meet both of the following requirements:

- (i) you are a **fit and proper person**; and
- (ii) you have the **prescribed qualifications and experience**.



(i) Fit and proper person

In deciding whether you are a fit and proper person, the Board must have regard to the following:

- whether you are a person of good fame, integrity and character; and
- whether any of the following events have occurred during the past 5 years:
 - you have had the status of an undischarged bankrupt;
 - you have served a term of imprisonment in whole or in part;
 - you have been convicted of a serious taxation offence;
 - you have been convicted of an offence involving fraud or dishonesty;
 - you have been penalised for being a promoter of a tax exploitation scheme;
 - you have been penalised for implementing a scheme that has been promoted on the basis of conformity with a product ruling in a way that is materially different from that described in the product ruling; and/or
 - you have been sentenced to a term of imprisonment.

For further information regarding these events, please refer to the *Events Affecting Registration* fact sheet, available at www.tpb.gov.au/BAS_agents/Regulatory_facts.

(ii) Prescribed qualifications and experience

To satisfy the prescribed qualifications and experience requirement, you must meet the conditions relating to one of the qualifications detailed in the table below.

| | Qualification | Conditions |
|---|---|--|
| 1 | Accounting qualifications | (a) Award of at least a Certificate IV Financial Services (Accounting) or a Certificate IV Financial Services (Bookkeeping) from a registered training organisation or an equivalent institution; and (b) Successfully completed a course in basic GST/BAS taxation principles that is approved by the Board; and (c) At least <u>1,400</u> hours of relevant experience in the preceding 3 years. |
| 2 | Membership of professional association | (a) Award of at least a Certificate IV Financial Services (Accounting) or a Certificate IV Financial Services (Bookkeeping) from a registered training organisation or an equivalent institution; and (b) Successfully completed a course in basic GST/BAS taxation principles that is approved by the Board; and (c) Voting member of a recognised BAS agent association or a recognised tax agent association; and (d) At least <u>1,000</u> hours of relevant experience in the preceding 3 years. |



What does relevant experience mean?

“Relevant experience” means work by an individual:

- as a tax agent or BAS agent registered under the new law; or
- as a tax agent registered under the old law; or
- under the supervision and control of a BAS agent or tax agent registered under the new law; or
- under the supervision and control of a tax agent registered under the old law; or
- of another kind approved by the Board;

in the course of which the individual’s work has included substantial involvement in one or more types of BAS services.

“*Substantial involvement*” means ample or considerable amount of involvement. It requires more than simply being involved from time to time in the provision of one or more types of BAS services.

How do you register?

To register as a registered BAS agent, you must meet the eligibility requirements set out above and lodge an application in the approved form.

The Board is required to decide your application within 6 months of receiving it. If the Board does not decide your application within this time, the Board is taken to have rejected your application.

Need more information?

Further information will be released as it becomes available on the Tax Practitioners Board’s website at www.tpb.gov.au.



Appendix A – Examples of ‘BAS services’

The following table includes a non-exhaustive list of the types of services which, if provided for a fee or reward, may constitute a BAS service.

| Service | BAS service | Not a tax agent service or BAS service | Tax agent service only (cannot be provided by BAS agents) |
|---|-------------|--|---|
| Installing computer accounting software without determining default GST codes tailored to the client | | X | |
| Installing computer accounting software and determining default GST codes tailored to the client | X | | |
| Coding tax invoices and transferring data onto a computer program for clients | X | | |
| Reconciling data entry to ascertain the figures to be included on a client's activity statement | X | | |
| Filling in the activity statement on behalf of an entity or instructing the entity which figures to include | X | | |
| Coding tax invoices and transferring data onto a computer program for clients under the instruction and supervision of a registered BAS agent | | X | |
| Ascertaining or advising about the superannuation guarantee obligations for a client | | | X |
| General training in relation to the use of computerised accounting software | | X | |
| Preparing bank reconciliations | | X | |
| Entering data | | X | |
| Ascertaining the withholding obligations for the employees' of your clients. This includes the preparation of payment summaries. | X | | |