



# **Tax Agent Services Regulations 2022**

made under the

*Tax Agent Services Act 2009*

## **Compilation No. 4**

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Prepared by the Office of Parliamentary Counsel, Canberra

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## About this compilation

### This compilation

This is a compilation of the *Tax Agent Services Regulations 2022* that shows the text of the law as amended and in force on 14 October 2024 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

### Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Register ([www.legislation.gov.au](http://www.legislation.gov.au)). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the Register for the compiled law.

### Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

### Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

### Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the Register for the compiled law.

### Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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## Part 1—Preliminary

### 1 Name

This instrument is the *Tax Agent Services Regulations 2022*.

### 3 Authority

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

### 5 Definitions

Note: A number of expressions included in this instrument are defined in the Act, including the following:

- (a) BAS service;
- (b) Board;
- (c) registered BAS agent;
- (d) registered tax agent;
- (e) tax agent service.

In this instrument:

*Act* means the *Tax Agent Services Act 2009*.

*ART* means the Administrative Review Tribunal.

*ART Act* means the *Administrative Review Tribunal Act 2024*.

**recognised BAS agent association** means an association recognised by the Board under section 8.

**recognised tax agent association** means:

- (a) an association recognised by the Board under section 13; or
- (b) an association that, immediately before 1 January 2022, was a recognised tax (financial) adviser association within the meaning of the *Tax Agent Services Regulations 2009* as in force at that time.

**register** means the register kept under section 60-135 of the Act.

**Part 2** Recognition of professional associations

**Division 1** Purpose of Part

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**Part 2—Recognition of professional associations**

**Division 1—Purpose of Part**

**6 Purpose of this Part**

For the purposes of section 20-10 of the Act, this Part provides for a system to allow the Board to accredit professional associations.

## **Division 2—Recognised BAS agent associations**

### **7 Application for recognition**

- (1) A not-for-profit association may apply to the Board for recognition as a recognised BAS agent association.
- (2) The application must:
  - (a) be in writing; and
  - (b) be in a form approved by the Board; and
  - (c) be accompanied by the information (if any) required by the Board.

### **8 Recognition of association**

- (1) If an association makes an application in accordance with section 7, the Board must consider the application as soon as practicable and decide:
  - (a) to recognise the association under subsection (2) or (3) of this section; or
  - (b) to refuse to recognise the association.

Note: A decision to refuse to recognise an association is a reviewable decision (see section 18).

- (2) The Board must recognise the association as a recognised BAS agent association if the Board is satisfied that the association meets the requirements in clauses 101 to 109 of Part 1 of Schedule 1.
- (3) The Board may also recognise the association as a recognised BAS agent association if:
  - (a) the Board is satisfied that the association meets the requirements in clauses 101 to 107 of Part 1 of Schedule 1; and
  - (b) the Board considers it appropriate to recognise the association having regard to:
    - (i) the purposes of this instrument and the Act; and
    - (ii) the role of recognised BAS agent associations.
- (4) If the Board recognises the association as a recognised BAS agent association under subsection (2) or (3), the Board must give the association written notice of the decision.

### **9 Notice to Board if association ceases to meet requirements**

- (1) This section applies if one or more requirements in clauses 101 to 109 of Part 1 of Schedule 1 are no longer met in relation to an association recognised under subsection 8(2) or 8(3).
- (2) The association:
  - (a) must give the Board notice in writing within 30 days after the association first becomes aware (or ought reasonably to have become aware) that the requirement is no longer met in relation to the association; and

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- (b) may make a submission in writing to the Board about why the association's recognition should not be terminated.

### 10 Notice if Board requests

- (1) This section applies if:
  - (a) a recognised BAS agent association is recognised under subsection 8(3); and
  - (b) the Board gives the association a written request that the association tell the Board the reasons why it is still appropriate for the association to be recognised under subsection 8(3).
- (2) The recognised BAS agent association must:
  - (a) notify the Board in writing whether, in the association's view, the recognition is still appropriate having regard to:
    - (i) the purposes of this instrument and the Act; and
    - (ii) the role of recognised BAS agent associations; and
  - (b) give the notice within 30 days of receiving the Board's request.

### 11 Termination of recognition

#### *Termination of recognition by the Board*

- (1) The Board may terminate the recognition of an association that is recognised under subsection 8(2) or 8(3) if:
  - (a) both of the following apply:
    - (i) the association is required to give notice in accordance with section 9 or 10;
    - (ii) the association has not given such notice; or
  - (b) both of the following apply:
    - (i) the Board reasonably believes that one or more requirements in clauses 101 to 109 of Part 1 of Schedule 1 are no longer met in relation to the association;
    - (ii) the Board is not satisfied that it is appropriate for the association to continue to be recognised having regard to the purposes of this instrument and the Act and the role of recognised BAS agent associations.
- (2) Before the Board decides to terminate the recognition of an association under subsection (1), the Board must notify the association, in writing, that termination is being considered.
- (3) The notice must:
  - (a) set out the Board's reasons for considering termination; and
  - (b) invite the association to make a submission in writing to the Board about the matter; and
  - (c) specify a reasonable period within which the association may provide the submission.



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- (4) In considering whether to terminate the association's recognition under subsection (1), the Board must:
- (a) have regard to any submission made by the association under paragraph 9(2)(b) or paragraph (3)(b) of this section; and
  - (b) make a decision as soon as practicable after the end of the period mentioned in paragraph (3)(c) of this section.

Note: A decision to terminate an association's recognition is a reviewable decision (see section 18).

- (5) If the Board terminates the recognition of an association under subsection (1), the Board must give the association written notice of the decision.

*Termination at the request of the association*

- (6) A recognised BAS agent association may surrender its recognition by notice in writing to the Board.
- (7) If the Board receives a notice from an association under subsection (6), the Board must terminate the recognition of the association:
- (a) on, or as soon as practicable after, the day the Board receives the notice; or
  - (b) if a later day is specified in the notice—on that later day.

## **Division 3—Recognised tax agent associations**

### **12 Application for recognition**

- (1) A not-for-profit association may apply to the Board for recognition as a recognised tax agent association.
- (2) The application must:
  - (a) be in writing; and
  - (b) be in a form approved by the Board; and
  - (c) be accompanied by the information (if any) required by the Board.

### **13 Recognition of association**

- (1) If an association makes an application in accordance with section 12, the Board must consider the application as soon as practicable and decide:
  - (a) to recognise the association under subsection (2) or (3) of this section; or
  - (b) to refuse to recognise the association.

Note: A decision to refuse to recognise an association is a reviewable decision (see section 18).
- (2) The Board must recognise the association as a recognised tax agent association if the Board is satisfied that the association meets the requirements in clauses 201 to 210 of Part 2 of Schedule 1.
- (3) The Board may also recognise the association as a recognised tax agent association if:
  - (a) the Board is satisfied that the association meets the requirements in clauses 201 to 208 of Part 2 of Schedule 1; and
  - (b) the Board considers it appropriate to recognise the association having regard to:
    - (i) the purposes of this instrument and the Act; and
    - (ii) the role of recognised tax agent associations.
- (4) If the Board recognises the association as a recognised tax agent association under subsection (2) or (3), the Board must give the association written notice of the decision.

### **14 Notice to Board if association ceases to meet requirements**

- (1) This section applies if one or more requirements in clauses 201 to 210 of Part 2 of Schedule 1 are no longer met in relation to an association recognised under subsection 13(2) or 13(3).
- (2) The association:
  - (a) must give the Board notice in writing within 30 days after the association first becomes aware (or ought reasonably to have become aware) that the requirement is no longer met in relation to the association; and

- (b) may make a submission in writing to the Board about why the association's recognition should not be terminated.

## **15 Notice if Board requests**

- (1) This section applies if:
  - (a) a recognised tax agent association is recognised under subsection 13(3); and
  - (b) the Board gives the association a written request that the association tell the Board the reasons why it is still appropriate for the association to be recognised under subsection 13(3).
- (2) The recognised tax agent association must:
  - (a) notify the Board in writing whether, in the association's view, the recognition is still appropriate having regard to:
    - (i) the purposes of this instrument and the Act; and
    - (ii) the role of recognised tax agent associations; and
  - (b) give the notice within 30 days of receiving the Board's request.

## **16 Termination of recognition**

### *Termination of recognition by the Board*

- (1) The Board may terminate the recognition of an association that is recognised under subsection 13(2) or 13(3) if:
  - (a) both of the following apply:
    - (i) the association is required to give notice in accordance with section 14 or 15;
    - (ii) the association has not given such notice; or
  - (b) both of the following apply:
    - (i) the Board reasonably believes that one or more requirements in clauses 201 to 210 of Part 2 of Schedule 1 are no longer met in relation to the association;
    - (ii) the Board is not satisfied that it is appropriate for the association to continue to be recognised having regard to the purposes of this instrument and the Act and the role of recognised tax agent associations.
- (2) Before the Board decides to terminate the recognition of an association under subsection (1), the Board must notify the association, in writing, that termination is being considered.
- (3) The notice must:
  - (a) set out the Board's reasons for considering termination; and
  - (b) invite the association to make a submission in writing to the Board about the matter; and
  - (c) specify a reasonable period within which the association may provide the submission.

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- (4) In considering whether to terminate the association's recognition under subsection (1), the Board must:

- (a) have regard to any submission made by the association under paragraph 14(2)(b) or paragraph (3)(b) of this section; and
- (b) make a decision as soon as practicable after the end of the period mentioned in paragraph (3)(c) of this section.

**Note:** A decision to terminate an association's recognition is a reviewable decision (see section 18).

- (5) If the Board terminates the recognition of an association under subsection (1), the Board must give the association written notice of the decision.

### *Termination at the request of the association*

- (6) A recognised tax agent association may surrender its recognition by notice in writing to the Board.
- (7) If the Board receives a notice from an association under subsection (6), the Board must terminate the recognition of the association:
- (a) on, or as soon as practicable after, the day the Board receives the notice; or
  - (b) if a later day is specified in the notice—on that later day.

## **17 Notice of recognition—tax (financial) adviser association**

- (1) This section applies if, immediately before 1 January 2022, an association was recognised as a tax (financial) adviser association within the meaning of the *Tax Agent Services Regulations 2009*.
- (2) The Board must publish a notice on its website that on that day the association became a recognised tax agent association because of paragraph (b) of the definition of ***recognised tax agent association***.

## **Division 4—Miscellaneous**

### **18 Review of decisions**

Application may be made to the ART for review of any of the following decisions of the Board:

- (a) a decision under section 8 to refuse to recognise an association as a recognised BAS agent association;
- (b) a decision under section 11 to terminate a recognised BAS agent association's recognition;
- (c) a decision under section 13 to refuse to recognise an association as a recognised tax agent association;
- (d) a decision under section 16 to terminate a recognised tax agent association's recognition.

### **19 List of recognised associations**

The Board must keep and maintain a list of recognised BAS agent associations and recognised tax agent associations on the Board's website.

## **Part 3—Registration of BAS agents and tax agents**

### **Division 1—Registered BAS agents**

#### **20 Requirements for registration**

For the purposes of paragraph 20-5(1)(b) of the Act, the requirements in respect of registration of an individual as a registered BAS agent are that either or both of clauses 101 or 102 of Part 1 of Schedule 2 applies in relation to the individual.

**Note:** If the Board grants an application for registration, the Board may impose one or more conditions to which the registration is subject (see subsections 20-25(5) to (7) of the Act).

## **Division 2—Registered tax agents**

### **21 Requirements for registration**

For the purposes of paragraph 20-5(1)(b) of the Act, the requirements in respect of registration of an individual as a registered tax agent are that one or more of clauses 201 to 211 of Part 2 of Schedule 2 applies in relation to the individual.

**Note:** If the Board grants an application for registration, the Board may impose one or more conditions to which the registration is subject (see subsections 20-25(5) to (7) of the Act).

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## Division 3—Application fees for registration

### 22 Application fee for registration

- (1) For the purposes of paragraph 20-20(2)(b) of the Act, the fee for an application of a kind referred to in column 1 of an item of the following table is the fee set out in column 2 of that item.

Application fees		
Item	Column 1 Kind of application	Column 2 Fee
1	Application for registration of an individual as a registered tax agent other than where item 2 applies	\$273 (subject to indexation under subsection (2))
2	Application for registration of an individual as a registered tax agent in the case where clause 211 of Part 2 of Schedule 2 applies in relation to the individual	Nil
3	Application for registration as a BAS agent	\$54 (subject to indexation under subsection (2))

#### *Annual indexation of fees*

- (2) On 1 July 2025 and each 1 July following that day (an indexation day), the dollar amount mentioned in an item of the table in subsection (1) is replaced by the amount worked out using the following formula:

$$\frac{\text{Indexation factor for the indexation day}}{\text{Dollar amount immediately before the indexation day}} \times$$

- (3) The **indexation factor** for an indexation day is the number worked out using the following formula:

$$\frac{\text{Sum of the index numbers for the quarters in the year ending on 31 March immediately before the indexation day}}{\text{Sum of the index numbers for the quarters in the year ending on the previous 31 March}}$$

where:

**index number**, for a quarter, means the All Groups Consumer Price Index number (being the weighted average of the 8 capital cities) first published by the Australian Statistician for the quarter.

**quarter** means a period of 3 months ending on 31 March, 30 June, 30 September or 31 December.



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- (4) An indexation factor is to be calculated to 3 decimal places (rounding up if the fourth decimal place is 5 or more).
- (5) If an indexation factor worked out under subsections (3) and (4) would be less than 1, that indexation factor is to be increased to 1.
- (6) Amounts worked out under subsection (2) are to be rounded to the nearest whole dollar (rounding 50 cents upwards).

## Part 4—Investigations

### 23 Power to require witnesses to attend—allowances and expenses

For the purposes of subsections 60-105(2) and (3) of the Act, the following table sets out the allowances and expenses payable to a person who is required, under subsection 60-105(1) of the Act, to appear before the Board for the purposes of an investigation.

Item	Persons	Allowances and expenses
1	All persons	The amount specified in the <i>High Court Rules 2004</i> (as in force from time to time) in relation to expenses of witnesses for each hour that the person is required to appear
2	A person appearing because of their professional, scientific or other special skill or knowledge	In addition to the amount payable to the person under any other item—an amount that the Board considers reasonable for preparing to give evidence and appearing to give evidence
3	A person who has to travel	In addition to the amount payable to the person under any other item—an amount that the Board considers reasonable for the cost of travel
4	A person who is required to be absent overnight from their usual place of residence	In addition to the amount payable to the person under any other item—an amount that the Board considers reasonable for the cost of meals and accommodation

## **Part 5—The Tax Practitioners Board**

### **Division 1—Administrative assistance**

#### **24 Administrative assistance to the Board**

- (1) The Commissioner must:
  - (a) after consulting the Board, make available to the Board a person:
    - (i) engaged under the *Public Service Act 1999*; and
    - (ii) performing duties in the Australian Taxation Office;  
to be the Secretary of the Board; and
  - (b) make available to the Board persons:
    - (i) engaged under the *Public Service Act 1999*; and
    - (ii) performing duties in the Australian Taxation Office;  
to provide administrative assistance to the Board; and
  - (c) determine the number of persons having regard to:
    - (i) the number of persons who would be required to enable the Board to perform its functions and exercise its powers under the Act; and
    - (ii) the funding that has been allocated, as agreed between the Commissioner and the Board, for the purpose of allowing the Board to perform its functions and exercise its powers under the Act.
- (2) The Secretary of the Board must:
  - (a) attend all meetings of the Board; and
  - (b) keep a record of the proceedings of the Board.

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## **Division 2—Register of entities**

### **25 Authority for this Division**

This Division (except for section 25F) is made for the purposes of subsection 60-135(1) of the Act.

#### **25A Basic information—current**

- (1) This section applies in relation to an entity if the entity is required to be entered on the register for a period (the *entry period*).
- (2) At any time during the entry period when the entity is a registered tax agent or BAS agent:
  - (a) the information specified under subsection (4) must be entered on the register in respect of the entity; and
  - (b) that information must be up to date.
- (3) At any time during the entry period when the entity is not a registered tax agent or BAS agent, if the Board possesses information of a kind specified under subsection (4) (whether or not the information is up to date), then the most up to date information of that kind that the Board possesses must be entered on the register in respect of the entity.

##### *Current information*

- (4) For the purposes of subsections (2) and (3), the following information is specified:
  - (a) the name of the entity;
  - (b) the contact details for the entity;
  - (c) if the entity is a registered tax agent or BAS agent:
    - (i) the registration number of the entity; and
    - (ii) any relevant professional affiliation of the entity; and
    - (iii) the period for which the entity is to be registered as a registered tax agent or BAS agent; and
    - (iv) any condition to which the registration of the entity is subject.

#### **25B Basic information—historical**

- (1) This section applies in relation to an entity if the entity is required to be entered on the register for a period (the *entry period*) under:
  - (a) section 25D (rejection of application for registration on integrity grounds); or
  - (b) section 25E (orders, suspensions and terminations by Board); or
  - (c) section 25H (Federal Court orders and injunctions); or
  - (d) subsection 60-125(2A) of the Act (which deals with findings by the Board that conduct has breached the Act).

Section 25B

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- (2) At any time during the entry period when the entity is a registered tax agent or BAS agent:
  - (a) the information specified under subsection (4) must be entered on the register in respect of the entity; and
  - (b) that information must be up to date.
- (3) At any time during the entry period when the entity is not a registered tax agent or BAS agent, if the Board possesses information of a kind specified under subsection (4) (whether or not the information is up to date), then the most up to date information of that kind that the Board possesses must be entered on the register in respect of the entity.

*Historical information*

- (4) For the purposes of subsections (2) and (3), the following information is specified:
  - (a) if the entity has, in the previous 5 years, had a name that is not the same as the entity's current name—each name that the entity has had during the previous 5 years;
  - (b) if the entity is a registered tax agent or BAS agent and has, in the previous 5 years, had a registration number that is not the same as the entity's current registration number—each registration number that the entity has had during the previous 5 years;
  - (c) if the entity is not a registered tax agent or BAS agent but has, at any time in the previous 5 years, been a registered tax agent or BAS agent—each registration number that the entity has had during the previous 5 years.

*Exception—risk to personal safety*

- (5) Subsection (6) applies if an individual makes a request in writing to the Board that information specified under paragraph (4)(a), (b) or (c) not be entered on the register in respect of the individual, because doing so would pose a risk to the safety of the individual or the safety of a member of the individual's family.
- (6) If the Board is satisfied that:
  - (a) entering that information on the register in respect of the individual would pose such a risk; and
  - (b) having regard to that risk, it would not be appropriate to enter that information on the register in respect of the individual during a particular period (the ***non-disclosure period***);then, despite anything else in this instrument, that information must not be entered on the register in respect of the individual during the non-disclosure period.
- (7) For the purposes of subsections (5) and (6), entering information on the register in respect of an individual would pose a risk to the safety of the individual or the safety of a member of the individual's family if entering the information on the register would create, increase or maintain, or otherwise contribute to, such a risk.

## Section 25C

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### 25C Application for renewal of registration

If an entity that is a registered tax agent or BAS agent applies for renewal of its registration under section 20-20 of the Act, then a statement to that effect must be entered on the register in respect of the entity until:

- (a) the application is withdrawn or discontinued; or
- (b) the Board makes a decision on the application;

whichever occurs first.

### 25D Rejection of application for registration on integrity grounds

(1) If:

- (a) the Board has, under section 20-25 of the Act, decided to reject an application (a **registration application**) by an entity for registration (including renewal of registration) as a registered tax agent or BAS agent; and
- (b) subsection (2) of this section applies in relation to the entity; and
- (c) the Board decided to reject the entity's registration application because (or in part because):
  - (i) if the entity is an individual—the Board was not satisfied that the individual met the requirement set out in paragraph 20-5(1)(a) of the Act; or
  - (ii) if the entity is a partnership—the Board was not satisfied that the partnership met a requirement set out in subparagraph 20-5(2)(a)(ii), (b)(i) or (b)(iii) of the Act; or
  - (iii) if the entity is a company—the Board was not satisfied that the company met a requirement set out in paragraph 20-5(3)(a) or (c) of the Act;

then:

- (d) the entity must be entered on the register; and
- (e) the information specified under subsection (3) of this section must be entered on the register in respect of the entity;

for the period of 5 years starting on the day when the Board rejected the entity's registration application.

Note: The requirements mentioned in subparagraphs (c)(i), (ii) and (iii) of this subsection either impose a fit and proper person test on the entity (or a related entity), or require the entity (or a related entity) not to have been convicted of certain offences during the previous 5 years.

*When is an entity covered?*

(2) This subsection applies in relation to the entity if:

- (a) at the rejection time, the entity is a registered tax agent or BAS agent; or
- (b) both of the following apply:
  - (i) at the rejection time, the entity is not a registered tax agent or BAS agent, but has previously been a registered tax agent or BAS agent;

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- (ii) the rejection time is within the period of 5 years starting on the day when the entity last ceased to be a registered tax agent or BAS agent; or
- (c) all of the following apply:
  - (i) at the rejection time, the entity is not a registered tax agent or BAS agent (regardless of whether the entity has previously been a registered tax agent or BAS agent);
  - (ii) the entity is required to be entered on the register for a period under section 25H (Federal Court orders and injunctions) or 25J (other court findings and decisions);
  - (iii) the rejection time is within the period mentioned in subparagraph (ii) of this paragraph; or
- (d) all of the following apply:
  - (i) at the rejection time, the entity is not a registered tax agent or BAS agent (regardless of whether the entity has previously been a registered tax agent or BAS agent);
  - (ii) on or before the rejection time, the Board made an application to the Federal Court for an order under Subdivision 50-C of the Act, or an injunction under Subdivision 70-A of the Act, in relation to the entity;
  - (iii) immediately before the rejection time, the Federal Court had not decided the application; or
- (e) both of the following apply:
  - (i) at the rejection time, the entity is not a registered tax agent or BAS agent, but has previously been a registered tax agent or BAS agent;
  - (ii) the Board is satisfied that it would be appropriate to enter the information specified under subsection (3) of this section on the register in respect of the entity for the period of 5 years starting on the day when the Board rejected the entity's registration application.

Note: For **rejection time**, see subsection (4).

*Specified information*

- (3) For the purposes of paragraph (1)(e), the following information is specified:
  - (a) a statement to the effect that the Board has decided to reject the entity's registration application;
  - (b) the date on which the Board decided to reject the entity's registration application;
  - (c) the reason mentioned in subparagraph (1)(c)(i), (ii) or (iii) (whichever applies) for the Board's decision to reject the entity's registration application.

*Definitions*

- (4) In this section:

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**rejection time**, in relation to an entity, means the time when the Board decided to reject the entity's application for registration as a registered tax agent or BAS agent, as mentioned in paragraph (1)(a).

### **25E Orders, suspensions and terminations by Board**

- (1) If the Board has:
- (a) made an order in relation to an entity under section 30-20 of the Act; or
  - (b) suspended an entity's registration under section 30-25 of the Act; or
  - (c) terminated an entity's registration under section 30-30 or Subdivision 40-A of the Act;
- then:
- (d) the entity must be entered on the register; and
  - (e) the information specified under subsection (3) of this section must be entered on the register in respect of the entity;
- for the period prescribed under subsection (4) of this section.
- (2) However, paragraph (1)(c) does not apply in relation to the termination of an individual's registration under Subdivision 40-A of the Act if the registration was terminated because the individual died.

#### *Specified information*

- (3) For the purposes of paragraph (1)(e), the following information is specified:
- (a) a statement to the effect that an order has been made in relation to the entity, the entity's registration has been suspended or the entity's registration has been terminated (whichever applies);
  - (b) the date on which the order, suspension or termination takes effect;
  - (c) if an order has been made in relation to the entity—a summary of the content of the order;
  - (d) if an order has been made in relation to the entity and the order is in force for a period (see paragraph (6)(a))—the period for which order is in force;
  - (e) if the entity's registration has been suspended—the period for which the suspension is in force;
  - (f) if the entity's registration has been terminated and the Board determines, under section 40-25 of the Act, a period during which the entity must not apply for registration—a statement to the effect that the entity must not apply for registration during that period;
  - (g) the reasons for the order, suspension or termination;
  - (h) without limiting paragraph (g) of this subsection, if the reasons for the order, suspension or termination relate to particular conduct of the entity—details of that conduct.

Note 1: For when an order or a suspension takes effect, and for the period for which an order or a suspension is in force, see subsections (5) to (7) of this section.

Note 2: For when a termination takes effect, see subsection 40-20(2) of the Act.



*Prescribed period*

- (4) For the purposes of subsection (1), the following period is prescribed:
- (a) if an order has been made in relation to the entity as mentioned in paragraph (1)(a)—the longer of:
    - (i) the period of 5 years starting on the day when the order takes effect; and
    - (ii) if the order is in force for a period (see paragraph (6)(a))—the period for which the order is in force;
  - (b) if the entity's registration has been suspended as mentioned in paragraph (1)(b)—the longer of:
    - (i) the period of 5 years starting on the day when the suspension takes effect; and
    - (ii) the period for which the suspension is in force;
  - (c) if the entity's registration has been terminated as mentioned in paragraph (1)(c)—the period of 5 years starting on the day when the termination takes effect.

*Timing of orders*

- (5) For the purposes of this section, an order made under section 30-20 of the Act takes effect at the following time:
- (a) if the order specifies a period as mentioned in paragraph 30-20(2)(a) or (b) of the Act—the start of that period;
  - (b) otherwise—the start of the day after the day when the order is given.
- (6) For the purposes of this section:
- (a) an order made under section 30-20 of the Act is in force for a period if the order specifies a period as mentioned in paragraph 30-20(2)(a) or (b) of the Act; and
  - (b) if the order specifies such a period, then the order is in force for that period.

*Timing of suspensions*

- (7) For the purposes of this section, if an entity's registration is suspended for a period under section 30-25 of the Act, then:
- (a) the suspension takes effect at the start of that period; and
  - (b) the suspension is in force for that period.

## **25F Findings of investigations by Board**

- (1) This section applies if:
- (a) the Board investigates conduct of an entity (the **contravening entity**) under section 60-95 of the Act and finds that the conduct (the **contravening conduct**) breaches the Act; and
  - (b) the Board makes a decision (a **publication decision**) under subparagraph 60-125(2)(b)(v) of the Act in relation to the contravening entity.

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- (2) For the purposes of subparagraph 60-125(2)(b)(v) of the Act:
- (a) the prescribed information in respect of the contravening entity is the following:
    - (i) details of the Board's finding that the conduct of the contravening entity breaches the Act, including details of the contravening conduct and the reasons for the Board's finding;
    - (ii) if the contravening entity has been a registered tax agent or BAS agent, and the contravening entity's registration lapsed after the contravening entity engaged in the contravening conduct and before the Board made the publication decision—a statement to that effect;
    - (iii) any other information relating to the Board's finding, or the publication decision, that the Board considers appropriate; and
  - (b) the prescribed period is the period of 5 years starting on the day when the Board makes the publication decision.

**Note:** Under subsection 60-125(2A) of the Act, the contravening entity, and the prescribed information, must be entered on the register for the prescribed period.

## 25G Applications by Board to Federal Court

- (1) If:
- (a) the Board applies to the Federal Court for an order under Subdivision 50-C of the Act that an entity pay a pecuniary penalty because (according to the Board) the entity has contravened a civil penalty provision of the Act; or
  - (b) the Board applies to the Federal Court for an injunction under Subdivision 70-A of the Act restraining an entity from engaging in conduct, or requiring an entity to do something, because (according to the Board) the entity has engaged, or is proposing to engage, in conduct that would constitute a contravention of a civil penalty provision of the Act;
- then:
- (c) the entity must be entered on the register; and
  - (d) the information specified under subsection (2) of this section must be entered on the register in respect of the entity;
- for the period prescribed under subsection (3) of this section.
- (2) For the purposes of paragraph (1)(d), the following information is specified:
- (a) a statement to the effect that the Board has applied to the Federal Court for the order or injunction;
  - (b) details of the civil penalty provision to which the application relates;
  - (c) if paragraph (1)(a) applies—details of the conduct of the entity that allegedly contravened the civil penalty provision;
  - (d) if paragraph (1)(b) applies—details of the conduct, or proposed conduct, of the entity that allegedly would constitute a contravention of the civil penalty provision;
  - (e) details of the order or injunction sought by the Board.
- (3) For the purposes of subsection (1), the prescribed period is the period that:

- (a) starts on the day when the Board makes the application for the order or injunction; and
- (b) ends on the day when:
  - (i) the application for the order or injunction is withdrawn or discontinued; or
  - (ii) the Federal Court makes or grants, or refuses to make or grant, the order or injunction;whichever occurs first.

## **25H Federal Court orders and injunctions**

- (1) If the Federal Court:
  - (a) makes an order under Subdivision 50-C of the Act that an entity pay a pecuniary penalty, because the Federal Court is satisfied that the entity has contravened a civil penalty provision of the Act; or
  - (b) grants an injunction (other than an interim injunction) under Subdivision 70-A of the Act restraining an entity from engaging in conduct, or requiring an entity to do something, because the Federal Court is satisfied that the entity has engaged, or is proposing to engage, in conduct that would constitute a contravention of a civil penalty provision of the Act;then:
  - (c) the entity must be entered on the register; and
  - (d) the information specified under subsection (2) or (3) of this section (whichever applies) must be entered on the register in respect of the entity;for the period of 5 years starting on the day when the Federal Court makes the order or grants the injunction.

### *Orders*

- (2) If paragraph (1)(a) applies, then the following information is specified:
  - (a) a statement to the effect that the Federal Court made an order that the entity pay a pecuniary penalty because the Federal Court was satisfied that the entity had contravened a civil penalty provision of the Act;
  - (b) details of the civil penalty provision;
  - (c) details of the conduct of the entity that contravened the civil penalty provision;
  - (d) the amount of the pecuniary penalty;
  - (e) the date on which the order was made;
  - (f) information about how a member of the public may gain access to a copy of the order.

### *Injunctions*

- (3) If paragraph (1)(b) applies, then the following information is specified:
  - (a) a statement to the effect that the Federal Court granted an injunction against the entity because the Federal Court was satisfied that the entity

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- had engaged or was proposing to engage (as applicable) in conduct that would constitute a contravention of a civil penalty provision of the Act;
- (b) details of the civil penalty provision;
- (c) details of the conduct, or proposed conduct, of the entity that would constitute a contravention of the civil penalty provision;
- (d) details of the injunction, including details of the conduct that the entity is restrained from engaging in or details of what the entity is required to do (as applicable);
- (e) the date on which the injunction was granted;
- (f) information about how a member of the public may gain access to a copy of the injunction.

### **25J Other court findings and decisions**

- (1) If:
  - (a) the Board applies to the Federal Court for:
    - (i) an order under Subdivision 50-C of the Act that an entity pay a pecuniary penalty; or
    - (ii) an injunction under Subdivision 70-A of the Act against an entity; and
  - (b) subsection (2), (3) or (4) of this section applies;then:
  - (c) the entity must be entered on the register; and
  - (d) the information specified under subsection (2), (3) or (4) of this section (as applicable) must be entered on the register in respect of the entity;for such a period as the Board considers appropriate (subject to subsection (5) of this section).

#### *Contraventions of civil penalty provisions*

- (2) If, in proceedings arising out of the Board's application, the Federal Court:
  - (a) makes a finding that the entity contravened a civil penalty provision of the Act; and
  - (b) decides not to make an order against the entity under Subdivision 50-C of the Act, or grant an injunction against the entity under Subdivision 70-A of the Act, in relation to that contravention;then the following information is specified:
  - (c) a statement to the effect that the Federal Court has made the finding, but has decided not to make the order or grant the injunction;
  - (d) details of the civil penalty provision;
  - (e) details of the conduct of the entity that contravened the civil penalty provision;
  - (f) information about how a member of the public may gain access to written documentation of the court's finding.

*Contempt findings*

- (3) If:
- (a) the Federal Court makes a finding of contempt against the entity in proceedings arising out of the Board's application; or
  - (b) where the Federal Court makes an order against the entity under Subdivision 50-C of the Act, or grants an injunction against the entity under Subdivision 70-A of the Act—a court (whether or not the Federal Court) makes a finding of contempt against the entity in other proceedings that relate to the order or injunction;
- then the following information is specified:
- (c) a statement to the effect that the Federal Court, or other court, has made the finding of contempt;
  - (d) details of the finding of contempt, including details of the conduct of the entity that constituted the contempt;
  - (e) details of any punishment imposed by the court on the entity in relation to the contempt;
  - (f) information about how a member of the public may gain access to written documentation of the court's finding of contempt.

*Other findings and decisions*

- (4) If the Board is satisfied that it would be appropriate to enter on the register, in respect of the entity, any additional information about:
- (a) a finding or decision made by the Federal Court in proceedings arising out of the Board's application; or
  - (b) where the Federal Court makes an order against the entity under Subdivision 50-C of the Act, or grants an injunction against the entity under Subdivision 70-A of the Act—a finding or decision made by a court (whether or not the Federal Court) in other proceedings that relate to the order or injunction;
- then that additional information is specified.

*Information to be entered on register for no more than 5 years*

- (5) The period referred to subsection (1), as it applies in relation to particular information specified under subsection (2), (3) or (4), must not extend beyond the end of the period of 5 years starting on the day when that information is first entered on the register in respect of the entity under subsection (1).

## **25K Information about related conduct of another entity**

*Scope of this section*

- (1) This section applies if:
- (a) information about particular conduct (the **first conduct**) of an entity (the **first entity**) is required to be entered on the register in respect of the first

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entity for a period (the **first entry period**) because of one of the following provisions:

- (i) paragraph 25E(3)(g) or (h) (which deal with orders, suspensions and terminations by the Board);
  - (ii) paragraph 25H(2)(c) or (3)(c) (which deal with Federal Court orders and injunctions);
  - (iii) paragraph 25J(2)(e) or (3)(d) or subsection 25J(4) (which deal with other court findings and decisions);
  - (iv) subsection 60-125(2A) of the Act (which deals with findings by the Board that conduct has breached the Act); and
- (b) information about particular conduct (the **second conduct**) of another entity (the **second entity**) is required to be entered on the register in respect of the second entity for a period (the **second entry period**) because of one of the provisions mentioned in paragraph (a) of this subsection.
- (2) A reference in subsection (1) to information about particular conduct of an entity being required to be entered on the register in respect of the entity because of paragraph 25H(3)(c) does not include a reference to information about conduct of the entity that is merely proposed conduct, as mentioned in that paragraph.

### *Information about related conduct*

- (3) If the Board is satisfied that:
- (a) the first conduct is related to the second conduct (whether because the first conduct and the second conduct took place in the same or related circumstances, or for any other reason); and
  - (b) having regard to the relation between the first conduct and the second conduct, and any other matters that the Board considers relevant:
    - (i) it would be appropriate to enter on the register, in respect of the first entity, particular information about the second conduct or about the relation between the first conduct and the second conduct; or
    - (ii) it would be appropriate to enter on the register, in respect of the second entity, particular information about the first conduct or about the relation between the first conduct and the second conduct;

then the Board must:

- (c) if subparagraph (b)(i) of this subsection applies—enter the information mentioned in that subparagraph on the register in respect of the first entity for the common entry period; and
  - (d) if subparagraph (b)(ii) of this subsection applies—enter the information mentioned in that subparagraph on the register in respect of the second entity for the common entry period.
- (4) In this section, the **common entry period** is the period consisting of those times (if any) that are part of both the first entry period and the second entry period.

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## 25L Review by the Administrative Review Tribunal

### *Scope of this section*

- (1) This section applies in relation to an entity if:
- (a) the Board makes a decision (a **reviewable decision**) of any of the following kinds in relation to an entity:
    - (i) a decision under section 20-25 of the Act to reject an application by the entity for registration (including renewal of registration) as a registered tax agent or BAS agent, where paragraphs 25D(1)(b) and (c) of this instrument apply in relation to the entity and the decision;
    - (ii) a decision under section 30-20 of the Act to make an order in relation to the entity;
    - (iii) a decision under section 30-25 of the Act to suspend registration of the entity;
    - (iv) a decision under section 30-30 or Subdivision 40-A of the Act to terminate registration of the entity;
    - (v) a decision under subparagraph 60-125(2)(b)(v) of the Act that the entity, and certain information in respect of the entity, be entered on the register for a period; and
  - (b) because of the reviewable decision, the Act or this instrument requires certain information to be entered on the register in respect of the entity for a period (the **entry period**); and
  - (c) before the end of the entry period, an application (a **review application**) is made to the ART for review of the reviewable decision.

Note: The application mentioned in paragraph (c) need not be made by the entity referred to in paragraphs (a) and (b).

### *Information on the register*

- (2) A statement to the effect that the review application has been made, and any details of the review application that the Board considers appropriate, must be entered on the register in respect of the entity until:
- (a) the review application is withdrawn or discontinued; or
  - (b) the ART makes a decision on review in relation to the reviewable decision; or
  - (c) the end of the entry period mentioned in paragraph (1)(b);
- whichever occurs first.

Note: For **decision on review**, see subsection (7).

- (3) If the ART makes a decision on review in relation to the reviewable decision, then:
- (a) the Board must make any updates to the register that are needed, in light of the decision on review, to ensure compliance with the Act and this instrument; and
  - (b) in addition, but subject to subsections (4) and (5), if the Board considers that it is appropriate to enter on the register, in respect of the entity, any

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particular information relating to the reviewable decision, or to the review by the ART, then the Board must enter that information on the register in respect of the entity for such a period as the Board considers appropriate.

- (4) The period referred to in paragraph (3)(b), as it applies in relation to particular information mentioned in that paragraph, must not extend beyond the end of the period of 5 years starting on the day when that information is first entered on the register in respect of the entity under that paragraph.
- (5) The Board must ensure that, on and after the time when the decision on review is made, any information relating to the reviewable decision, or to the review by the ART, that is entered on the register in respect of the entity is not false or misleading in a material respect.

*Exception—where ART makes order for non-publication or non-disclosure*

- (6) Despite anything else in this section if, in connection with the review proceedings, the ART makes an order under section 70 of the ART Act prohibiting or restricting the publication or other disclosure of particular information, then the Board must not enter that information on the register.

*Definitions*

- (7) In this section:

**decision on review**, in relation to a reviewable decision, means a decision of the ART under section 105 of the ART Act in relation to the reviewable decision.

## 25M Information about appeals

*Scope of this section—appeals against covered decisions*

- (1) This section applies to an appeal to a court (the **appeal court**) if:
  - (a) information relating to a covered decision is required under the Act or this instrument to be entered on the register in respect of an entity (the **covered entity**) for a period (the **entry period**); and
  - (b) the appeal is an appeal against the covered decision; and
  - (c) the appeal is made before the end of the entry period.
- (2) For the purposes of this section, the following are **covered decisions**:
  - (a) a decision of the Board that is a reviewable decision within the meaning of paragraph 25L(1)(a) of this instrument;
  - (b) a decision of the Federal Court to:
    - (i) make an order under Subdivision 50-C of the Act that an entity pay a pecuniary penalty; or
    - (ii) grant an injunction (other than an interim injunction) against an entity under Subdivision 70-A of the Act.



*Scope of this section—appeals against other decisions*

- (3) This section also applies to an appeal to a court (the **appeal court**) if:
- (a) information relating to a covered decision is required under the Act or this instrument to be entered on the register in respect of an entity (the **covered entity**) for a period (the **entry period**); and
  - (b) the appeal is an appeal against:
    - (i) a decision of the ART that is made under section 105 of the ART Act in relation to the covered decision; or
    - (ii) a decision of the Federal Court, or another court, that relates to the covered decision; and
  - (c) the appeal is made before the end of the entry period.

*Information on the register*

- (4) A statement to the effect that the appeal has been made, and information indicating how the appeal relates to the covered decision, must be entered on the register in respect of the covered entity until:
- (a) the appeal is withdrawn or discontinued; or
  - (b) the appeal court decides the appeal; or
  - (c) the end of the entry period mentioned in paragraph (1)(a) or (3)(a) (whichever applies);
- whichever occurs first.
- (5) If the appeal court decides the appeal, then:
- (a) the Board must make any updates to the register that are needed, in light of the decision of the appeal court, to ensure compliance with the Act and this instrument; and
  - (b) in addition, but subject to subsections (6) and (7), if the Board considers that it is appropriate to enter on the register, in respect of the covered entity, any particular information relating to the covered decision, or to the appeal, then the Board must enter that information on the register in respect of the covered entity for such a period as the Board considers appropriate.
- (6) The period referred to in paragraph (5)(b), as it applies in relation to particular information mentioned in that paragraph, must not extend beyond the end of the period of 5 years starting on the day when that information is first entered on the register in respect of the entity under that paragraph.
- (7) The Board must ensure that, on and after the time when the appeal court decides the appeal, any information relating to the covered decision, or to the appeal, that is entered on the register in respect of the covered entity is not false or misleading in a material respect.

## **25N Sufficient number individuals for partnerships and companies**

- (1) This section applies if:

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- (a) a partnership or company applies under section 20-20 of the Act for registration (including renewal of registration) as a registered tax agent or BAS agent; and
  - (b) in connection with that application, the partnership or company gives the Board details of an individual (a **sufficient number individual** for the partnership or company) that is a registered tax agent or BAS agent, for the purposes of satisfying the requirement in paragraph 20-5(2)(c) or (3)(d) of the Act (whichever applies); and
  - (c) the Board, under section 20-25 of the Act, grants the application and determines a period (the **registration period**) for which the partnership or company is to be registered.
- (2) If an individual is a sufficient number individual for the partnership or company, then:
- (a) the name and registration number of the individual must be entered on the register in respect of the partnership or company; and
  - (b) the name and registration number of the partnership or company must be entered on the register in respect of the individual;
- for the period that:
- (c) starts at the beginning of the registration period; and
  - (d) ends at earliest of the following:
    - (i) the end of the registration period;
    - (ii) the end of the day when the individual, or the partnership or company, ceases to be a registered tax agent or BAS agent;
    - (iii) if the partnership or company gives the Board written notice that the individual is, from a specified day, no longer to be counted for the purposes of determining whether the partnership or company satisfies the requirement in paragraph 20-5(2)(c) or (3)(d) of the Act (whichever applies)—the start of that specified day.

### 25P Where an individual dies

- (1) This section applies if:
- (a) apart from this section, an individual is required under the Act or this instrument to be entered on the register for a period (the **entry period**); and
  - (b) apart from this section, certain information is required under the Act or this instrument to be entered on the register in respect of the individual for the entry period; and
  - (c) the individual dies before or during the entry period.

*Publication requirements under this instrument cease to apply*

- (2) On and after the death of the individual, any requirements under this instrument mentioned in paragraph (1)(a) or (b) cease to apply in relation to the individual.

**Note:** This subsection does not affect any requirements under section 60-135 of the Act or under any other provision of the Act.

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*Where individual required by Act to be entered on register after death*

- (3) If, apart from this section, a provision of the Act requires the individual to be entered, or remain entered, on the register for a period (the ***post-death period***) after the individual dies, then:
- (a) despite subsections (1) and (2) of this section:
    - (i) section 25A of this instrument (which deals with certain basic information about entities) continues to apply in relation to the individual; and
    - (ii) on and after the death of the individual, paragraphs 25A(4)(a), (b) and (c) of this instrument are taken to specify, in relation to the individual, the information mentioned in those paragraphs as that information was immediately before the individual died; and
  - (b) if the Board becomes aware that the individual has died, the Board must enter on the register in respect of the individual, for the remainder of the post-death period, a statement to the effect that the individual has died.

**25Q Where company or partnership ceases to exist**

- (1) This section applies if:
- (a) apart from this section, an entity that is a company or a partnership is required under the Act or this instrument to be entered on the register for a period (the ***entry period***); and
  - (b) apart from this section, certain information is required under the Act or this instrument to be entered on the register in respect of the entity for the entry period; and
  - (c) the entity ceases to exist before or during the entry period.

*Publication requirements continue to apply*

- (2) Despite the ceasing to exist of the entity:
- (a) the entity must still be entered on the register for the entry period; and
  - (b) subject to subsection (3), the information mentioned in paragraph (1)(b) must still be entered on the register in respect of the entity for the entry period.
- (3) On and after the ceasing to exist of the entity, paragraphs 25A(4)(a), (b) and (c) of this instrument are taken to specify, in relation to the entity, the information mentioned in those paragraphs as that information was immediately before the entity ceased to exist.

*Information about ceasing to exist of entity*

- (4) If the Board becomes aware that the entity has ceased to exist, the Board must enter on the register in respect of the entity, for the remainder of the entry period, a statement to the effect that the entity has ceased to exist.

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### **25R Other general information**

- (1) If the Board is satisfied that it is appropriate to enter on the register any general information that is relevant to the operation of the arrangements for the registration of tax agents and BAS agents, then the Board must enter that general information on the register in such a way, and for such a period, as the Board considers appropriate.
- (2) To avoid doubt, general information does not include information that relates to a particular entity.

## Part 6—Services that are not tax agent services

### 26 Specified services that are not tax agent services

- (1) For the purposes of subsection 90-5(2) of the Act, the following services are specified:
- (a) a service provided by an auditor of a self managed superannuation fund under the *Superannuation Industry (Supervision) Act 1993*;
  - (b) a service provided by an entity to a related entity;
  - (c) a service provided by a related entity of an entity (the **first entity**) to another related entity of the first entity;
  - (d) a service provided by a trustee of a trust (or a related entity of the trustee) to the trust, or a member of the trust, in relation to the trust;
  - (e) a service provided by a trustee of a trust (or a related entity of the trustee) to a wholly owned or controlled entity of the trust in relation to the entity;
  - (f) a service provided by a responsible entity (within the meaning of the *Corporations Act 2001*) of a managed investment scheme (within the meaning of that Act) (or a related entity of the responsible entity, the manager of the managed investment scheme or the operator of the managed investment scheme) to the scheme, or a member of the scheme, in relation to the scheme;
  - (g) a service provided by an operator (within the meaning of the *Corporations Act 2001*) of a notified foreign passport fund (within the meaning of that Act) or a related entity of the operator to the fund, or a member of the fund, in relation to the fund;
  - (h) a service provided by a partner in a partnership (or a related entity of the partner) to another partner of the partnership in relation to the partnership;
  - (i) a service provided by a member of a joint venture (or a related entity of the member) to another member of the joint venture or an entity established to pursue the joint venture:
    - (i) in accordance with a written agreement; and
    - (ii) in relation to the joint venture;
  - (j) a service that is a custodial or depository service (within the meaning of the *Corporations Act 2001*) provided by a financial services licensee (within the meaning of that Act) or an authorised representative (within the meaning of that Act) of the licensee;
  - (k) a service provided by an entity (the **first entity**) to an entity previously owned by the first entity (the **second entity**) in relation to the second entity's obligations under a taxation law for the income year in which it was sold by the first entity;
  - (l) a service that is required, by a law of the Commonwealth or of a State or Territory, to be provided only by an actuary (within the meaning of the *Income Tax Assessment Act 1997*);

## Section 26

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- (m) a service provided by an actuary (within the meaning of the *Income Tax Assessment Act 1997*) in relation to either or both of the following:
    - (i) a defined benefit superannuation scheme (within the meaning of the *Superannuation Guarantee (Administration) Act 1992*);
    - (ii) an allocation from a reserve in a superannuation scheme (within the meaning of the *Superannuation Guarantee (Administration) Act 1992*) other than a defined benefit superannuation scheme (within the meaning of that Act);
  - (n) subject to subsection (2), a tax (financial) advice service provided between 1 January and 31 December 2022 by an entity that:
    - (i) immediately before 1 January 2022, was a registered tax (financial) adviser (within the meaning of the Act as in force at that time); and
    - (ii) is not a relevant provider (within the meaning of the *Corporations Act 2001*).
- (2) Paragraph (1)(n) does not cover a service provided by an entity if:
- (a) on or after 1 January 2022, the entity applies, under section 20-20 of the Act, for registration as a tax agent; and
  - (b) the service is provided:
    - (i) if the Board grants the application—after the registration commences; or
    - (ii) if the Board rejects the application—after the Board notifies the entity of its decision.
- (3) In this section:

Note: The terms ***under common ownership***, ***stapled entity*** and ***taxation law*** have the same meaning as in the *Income Tax Assessment Act 1997* (see subsection 90-1(2) of the *Tax Agent Services Act 2009*).

***related entity***, in relation to an entity, means:

- (a) an associated entity (within the meaning of the *Corporations Act 2001*) of the entity; or
- (b) an entity under common ownership with the entity; or
- (c) a stapled entity of the entity or an associated entity of the stapled entity; or
- (d) an entity connected with the entity (within the meaning of section 328-125 of the *Income Tax Assessment Act 1997*, applied as if references in that section to a control percentage of 40% were references to a control percentage of 50%).

## **Part 7—Application, saving and transitional provisions**

### **Division 1—Amendments made by the Tax Agent Services Amendment (Register Information) Regulations 2024**

#### **27 Definitions**

In this Division:

*amending regulations* means the *Tax Agent Services Amendment (Register Information) Regulations 2024*.

*commencement time* means the time when the amending regulations commence.

#### **28 Basic information—historical**

- (1) Subsection 25B(2) of this instrument applies in relation to an entity that is a registered tax agent or BAS agent only if the most recent application by the entity for registration (including renewal of registration) as a registered tax agent or BAS agent was made on or after the commencement time.
- (2) To avoid doubt, a period of 5 years referred to in subsection 25B(4) of this instrument may be a period that starts before, on or after the commencement time.

#### **29 Application for renewal of registration**

Section 25C of this instrument applies, on and after the commencement time, in relation to an application for renewal of registration that is made:

- (a) on or after the commencement time; or
- (b) during the period of 5 years ending immediately before the commencement time.

#### **30 Rejection of application for registration on integrity grounds**

Section 25D of this instrument applies, on and after the commencement time, in relation to a decision under section 20-25 of the Act to reject an application for registration if the decision is made on or after 1 July 2022.

#### **31 Orders, suspensions and terminations by Board**

Section 25E of this instrument applies in relation to:

- (a) an order made under section 30-20 of the Act; or
- (b) a suspension of registration under section 30-25 of the Act; or
- (c) a termination of registration under section 30-30 or Subdivision 40-A of the Act;

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if the order, suspension or termination (as the case may be) takes effect on or after 1 July 2022.

### 32 Applications by Board to Federal Court

Section 25G of this instrument applies, on and after the commencement time, in relation to applications made by the Board:

- (a) on or after the commencement time; or
- (b) during the period of 5 years ending immediately before the commencement time.

### 33 Federal Court orders and injunctions

Section 25H of this instrument applies, on and after the commencement time, in relation to an order or injunction mentioned in paragraph 25H(1)(a) or (b) that is made or granted by the Federal Court:

- (a) on or after the commencement time; or
- (b) during the period of 5 years ending immediately before the commencement time.

### 34 Other court findings and decisions

Section 25J of this instrument applies, on and after the commencement time, in relation to:

- (a) a finding made by the Federal Court, as mentioned in paragraph 25J(2)(a); or
- (b) a finding of contempt made by the Federal Court, or another court, as mentioned in paragraph 25J(3)(a) or (b); or
- (c) a finding or decision made by the Federal Court, or another court, as mentioned in paragraph 25J(4)(a) or (b);

if the finding or decision (as the case may be) is made:

- (d) on or after the commencement time; or
- (e) during the period of 5 years ending immediately before the commencement time.

### 35 Review by the Administrative Appeals Tribunal

- (1) Section 25L of this instrument applies, on and after the commencement time, in relation to a review application that is made before, on or after the commencement time.

- (2) If:

- (a) on or after the commencement time, the Board considers that it is appropriate to enter particular information on the register in respect of an entity, as mentioned in paragraph 25L(3)(b); and
- (b) immediately before the commencement time, that information was already entered on the register in respect of the entity;



then subsection 25L(4) is taken to provide that the period during which that information is entered on the register must not extend beyond the end of the period of 5 years starting on the day when that information was first entered on the register prior to the commencement time.

### **36 Information about appeals**

Section 25M of this instrument applies, on and after the commencement time, in relation to an appeal mentioned in subsection 25M(1) or (3) that is made before, on or after the commencement time.

### **37 Sufficient number individuals for partnerships and companies**

Section 25N of this instrument applies in relation to an application by a partnership or company under section 20-20 of the Act for registration (including renewal of registration) if the application is made on or after the commencement time.

### **38 Entry periods that start before the commencement time**

If, apart from this section, a provision of this instrument inserted by the amending regulations would require information to be entered on the register for a period (the *entry period*) that includes a time that occurs before the commencement time, then the provision is taken to require the information to be entered on the register only for so much of the entry period as occurs after the commencement time.

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## Schedule 1—Requirements for recognition of professional associations

Note: See sections 8 and 13.

### Part 1—Recognised BAS agent associations

- 101 The association is a non-profit association.
- 102 The association has adequate corporate governance and operational procedures to ensure that:
- (a) it is properly managed; and
  - (b) its internal rules are enforced.
- 103 The association has professional and ethical standards for its voting members, including terms to the effect that:
- (a) voting members must undertake at least 15 hours of continuing professional education each year; and
  - (b) voting members must be of good fame, integrity and character; and
  - (c) each voting member is subject to rules controlling the member's conduct in the practice of the member's profession; and
  - (d) each voting member is subject to discipline for breaches of those rules; and
  - (e) if a voting member is permitted by that association to be in public practice, the voting member has professional indemnity insurance.
- 104 The association has satisfactory arrangements in place for:
- (a) notifying clients of its members, or of members of its member bodies, about how to make complaints; and
  - (b) receiving, hearing and deciding those complaints; and
  - (c) taking disciplinary action if complaints are justified.
- 105 The association has satisfactory arrangements in place for publishing annual statistics about:
- (a) the kinds and number of complaints made to the association; and
  - (b) findings made as a result of the complaints; and
  - (c) action taken as a result of those findings.
- 106 The association is able to pay its debts as they fall due.
- 107 The management of the association:
- (a) is required to be accountable to its members; and
  - (b) is required to abide by the corporate governance and operational procedures of the association.
- 108 The association has at least 1000 voting members, of whom at least 500 are registered BAS agents.

Note: The term **registered BAS agent** is defined in the Act.

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- 109 Each voting member of the association has been awarded a Certificate IV in Accounting and Bookkeeping (or a Certificate IV Bookkeeping or Certificate IV Accounting), or a higher qualification in bookkeeping or accounting, from:
- (a) a registered training organisation; or
  - (b) an equivalent institution.

## Part 2—Recognised tax agent associations

- 201 The association is a non-profit association.
- 202 The association has adequate corporate governance and operational procedures to ensure that:
- (a) it is properly managed; and
  - (b) its internal rules are enforced.
- 203 The association has satisfactory arrangements for ensuring appropriate professional and ethical requirements standards for its voting members, including:
- (a) voting members must undertake an appropriate number of hours of continuing professional education each year; and
  - (b) voting members must be of good fame, integrity and character; and
  - (c) each voting member is subject to rules controlling the member's conduct in the practice of the member's profession; and
  - (d) each voting member is subject to discipline for breaches of those rules; and
  - (e) if a voting member is permitted by the association to be in public practice, the voting member has professional indemnity insurance.
- 204 The association has satisfactory arrangements for dealing with complaints, including:
- (a) notifying clients of its members, or of members of its member bodies, about how to make complaints; and
  - (b) receiving, hearing and deciding those complaints; and
  - (c) taking disciplinary action if complaints are justified.
- 205 The association has satisfactory arrangements for publishing annual statistics about:
- (a) the kinds and number of complaints made to the association; and
  - (b) findings made as a result of the complaints; and
  - (c) action taken as a result of those findings.
- 206 The association is able to pay its debts as they fall due.
- 207 The management of the association:
- (a) is required to be accountable to its members; and
  - (b) is required to abide by the corporate governance and operational procedures of the association.
- 208 An association is taken to have arrangements that comply with a requirement mentioned in clause 203, 204 or 205 if:
- (a) a law of a State or Territory that has the same, or substantially the same, effect as the requirement in that paragraph applies in relation to the association or its members (as the case may be); and

(b) the association or its members (as the case may be) complies with that law.

209 The association has at least 1000 voting members, of whom at least 500 are registered tax agents.

Note: The term **registered tax agent** is defined in the Act.

210 At least one of the following applies in relation to each voting member of the association:

- (a) the member has been awarded a degree or a post-graduate award in a relevant discipline (within the meaning of Part 2 of Schedule 2) from:
  - (i) an Australian tertiary education institution; or
  - (ii) an equivalent institution;
- (b) the member has been awarded a diploma or higher award in a relevant discipline (within the meaning of Part 2 of Schedule 2) from:
  - (i) a registered training organisation; or
  - (ii) an equivalent institution;
- (c) the member has the academic qualifications required to be an Australian legal practitioner;
- (d) the member has at least 8 years of full time experience (or part time equivalent) in providing tax agent services in the last 10 years;
- (e) the member has at least 6 years of full time experience (or part time equivalent) in providing tax (financial) advice services in the last 8 years.

Note: The terms **tax agent service** and **tax (financial) advice service** are defined in the Act.

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## Schedule 2—Requirements for registration as a BAS agent or tax agent

Note: See sections 20 and 21.

### Part 1—Registered BAS agents

#### *Accounting qualifications*

101 This clause applies if the individual:

- (a) has been awarded a Certificate IV in Accounting and Bookkeeping (or a Certificate IV Bookkeeping or Certificate IV Accounting), or a higher qualification in bookkeeping or accounting, from a registered training organisation or an equivalent institution; and
- (b) has successfully completed a course in basic GST/BAS taxation principles that is approved by the Board; and
- (c) has undertaken at least 1400 hours of relevant experience in the last 4 years.

Note 1: The Board may approve a course by an approval process, an accreditation scheme, or by other means.

Note 2: For the definition of **relevant experience**, see clause 103 of this Part.

#### *Professional association membership*

102 This clause applies if the individual:

- (a) is a voting member of a recognised BAS agent association or a recognised tax agent association; and
- (b) has been awarded a Certificate IV in Accounting and Bookkeeping (or a Certificate IV Bookkeeping or Certificate IV Accounting), or a higher qualification in bookkeeping or accounting, from a registered training organisation or an equivalent institution; and
- (c) has successfully completed a course in basic GST/BAS taxation principles that is approved by the Board; and
- (d) has undertaken at least 1000 hours of relevant experience in the last 4 years.

Note 1: The Board may approve a course by an approval process, an accreditation scheme, or by other means.

Note 2: For the definitions of **recognised BAS agent association** and **recognised tax agent association**, see section 5. For the definition of **relevant experience**, see clause 103 of this Part.

#### *Definitions*

103 In this Part:

**relevant experience** means work by an individual:

- (a) as a registered tax agent or a registered BAS agent; or

(b) under the supervision and control of a registered tax agent or a registered BAS agent; or

(c) of another kind approved by the Board;

that includes substantial involvement in the provision of one or more of the types of BAS services described in section 90-10 of the Act.

Note: The terms *registered BAS agent* and *registered tax agent* are defined in the Act.

## Part 2—Registered tax agents

### *Tertiary qualifications—accounting*

201 This clause applies if the individual:

- (a) has been awarded either:
  - (i) a degree, or a post graduate award, in accounting from an Australian tertiary education institution; or
  - (ii) a degree, or an award, in accounting that is approved by the Board, and that is from an equivalent institution; and
- (b) has successfully completed a course in commercial law that is approved by the Board; and
- (c) has successfully completed a course in Australian taxation law that is approved by the Board; and
- (d) has undertaken at least 1 year of full time relevant experience (or part time equivalent) in the last 5 years.

Note 1: The Board may approve a course by an approval process, an accreditation scheme, or by other means.

Note 2: For the definition of *relevant experience*, see clause 212 of this Part.

### *Tertiary qualifications—specialists*

202 This clause applies if the individual:

- (a) has been awarded either:
  - (i) a degree, or a post graduate award, in an area (other than accounting) that is relevant to the tax agent service to which the individual's application for registration relates from an Australian tertiary education institution; or
  - (ii) a degree, or an award, in an area (other than accounting) that is approved by the board, relevant to the tax agent service to which the individual's application for registration relates, and that is from an equivalent institution; and
- (b) if the Board considers it relevant to the tax agent service to which the individual's application for registration relates—has successfully completed as many of the following courses as the Board considers necessary:
  - (i) a course in basic accounting principles that is approved by the Board;
  - (ii) a course in commercial law that is approved by the Board;
  - (iii) a course in Australian taxation law that is approved by the Board; and
- (c) has undertaken at least 1 year of full time relevant experience (or part time equivalent) in the last 5 years.

Note 1: The Board may approve a course by an approval process, an accreditation scheme, or by other means.



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Note 2: The term **tax agent service** is defined in the Act. For the definition of **relevant experience**, see clause 212 of this Part.

*Diploma or higher award*

203 This clause applies if the individual:

- (a) has been awarded a diploma or higher award in accounting from a registered training organisation or an equivalent institution; and
- (b) has successfully completed a course in Australian taxation law that is approved by the Board; and
- (c) has successfully completed a course in commercial law that is approved by the Board; and
- (d) has undertaken at least 2 years of full time relevant experience (or part time equivalent) in the last 5 years.

Note 1: The Board may approve a course by an approval process, an accreditation scheme, or by other means.

Note 2: For the definition of **relevant experience**, see clause 212 of this Part.

*Tertiary qualifications—law*

204 This clause applies if the individual:

- (a) has the academic qualifications required to be an Australian legal practitioner; and
- (b) has successfully completed a course in basic accounting principles that is approved by the Board; and
- (c) has successfully completed a course in Australian taxation law that is approved by the Board; and
- (d) has undertaken at least 1 year of full time relevant experience (or part time equivalent) in the last 5 years.

Note 1: The Board may approve a course by an approval process, an accreditation scheme, or by other means.

Note 2: For the definition of **relevant experience**, see clause 212 of this Part.

*Work experience*

205 This clause applies if the individual:

- (a) has successfully completed a course in basic accounting principles that is approved by the Board; and
- (b) has successfully completed a course in Australian taxation law that is approved by the Board; and
- (c) has successfully completed a course in commercial law that is approved by the Board; and
- (d) has undertaken at least 8 years of full time relevant experience (or part time equivalent) in the last 10 years.

Note 1: The Board may approve a course by an approval process, an accreditation scheme, or by other means.

Note 2: For the definition of **relevant experience**, see clause 212 of this Part.

*Membership of professional association*

206 This clause applies if the individual:

- (a) is a voting member of a recognised tax agent association; and
- (b) has undertaken at least 8 years of full time relevant experience (or part time equivalent) in the last 10 years.

Note: For the definition of **recognised tax agent association**, see section 5. For the definition of **relevant experience**, see clause 212 of this Part.

*Tertiary qualifications—financial services licensees and their representatives*

207 This clause applies if the individual:

- (a) has been awarded either:
  - (i) a degree, or a post-graduate award, in a relevant discipline, from an Australian tertiary education institution; or
  - (ii) a degree, or an award, in a relevant discipline that is approved by the Board, and that is from an equivalent institution; and
- (b) has successfully completed a course in commercial law that is approved by the Board; and
- (c) has successfully completed a course in Australian taxation law that is approved by the Board; and
- (d) has undertaken at least 1 year of full time relevant tax (financial) advice experience (or part time equivalent) in the last 5 years; and
- (e) is, or was within the last 90 days:
  - (i) a financial services licensee within the meaning of the *Corporations Act 2001*; or
  - (ii) a representative of a financial services licensee mentioned in paragraph (a) of the definition of **representative** in section 9 of the *Corporations Act 2001*.

Note 1: The Board may approve a course by an approval process, an accreditation scheme, or by other means.

Note 2: For the definitions of **relevant discipline** and **relevant tax (financial) advice experience**, see clause 212 of this Part.

*Diploma or higher award—financial services licensees and their representatives*

208 This clause applies if the individual:

- (a) has been awarded a diploma, or higher award, in a relevant discipline, from a registered training organisation or an equivalent institution; and
- (b) has successfully completed a course in commercial law that is approved by the Board; and
- (c) has successfully completed a course in Australian taxation law that is approved by the Board; and
- (d) has undertaken at least 18 months of full time relevant tax (financial) advice experience (or part time equivalent) in the last 5 years; and
- (e) is, or was within the last 90 days:

- (i) a financial services licensee within the meaning of the *Corporations Act 2001*; or
- (ii) a representative of a financial services licensee mentioned in paragraph (a) of the definition of **representative** in section 9 of the *Corporations Act 2001*.

Note 1: The Board may approve a course by an approval process, an accreditation scheme, or by other means.

Note 2: For the definitions of **relevant discipline** and **relevant tax (financial) advice experience**, see clause 212 of this Part.

*Work experience—financial services licensees and their representatives*

209 This clause applies if the individual:

- (a) has successfully completed a course in commercial law that is approved by the Board; and
- (b) has successfully completed a course in Australian taxation law that is approved by the Board; and
- (c) has undertaken at least 3 years of full time relevant tax (financial) advice experience (or part time equivalent) in the last 5 years; and
- (d) is, or was within the last 90 days:
  - (i) a financial services licensee within the meaning of the *Corporations Act 2001*; or
  - (ii) a representative of a financial services licensee mentioned in paragraph (a) of the definition of **representative** in section 9 of the *Corporations Act 2001*.

Note 1: The Board may approve a course by an approval process, an accreditation scheme, or by other means.

Note 2: For the definition of **relevant tax (financial) advice experience**, see clause 212 of this Part.

*Membership of professional associations—financial services licensees and their representatives*

210 This clause applies if the individual:

- (a) is a voting member of a recognised tax agent association; and
- (b) has undertaken at least 6 years of full time relevant tax (financial) advice experience (or part time equivalent) in the last 8 years; and
- (c) is, or was within the last 90 days:
  - (i) a financial services licensee within the meaning of the *Corporations Act 2001*; or
  - (ii) a representative of a financial services licensee mentioned in paragraph (a) of the definition of **representative** in section 9 of the *Corporations Act 2001*.

*Registered tax (financial) advisers*

211 This clause applies if:

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- (a) immediately before 1 January 2022, the individual was a registered tax (financial) adviser within the meaning of the Act as in force at that time; and
- (b) the individual's application for registration, under section 20-20 of the Act, is made before 1 January 2023.

*Definitions*

212 In this Part:

**relevant discipline** includes a discipline related to finance, financial planning, commerce, economics, business, tax, accounting, or law.

**relevant experience** means work by an individual:

- (a) as a registered tax agent; or
- (b) as a tax agent registered under Part VIIA of the *Income Tax Assessment Act 1936* as in force immediately before 1 March 2010; or
- (c) under the supervision and control of a registered tax agent; or
- (d) under the supervision and control of a tax agent registered under Part VIIA of the *Income Tax Assessment Act 1936* as in force immediately before 1 March 2010; or
- (e) as an Australian legal practitioner; or
- (f) of another kind approved by the Board;

that includes substantial involvement in the provision of one or more of the types of tax agent services described in section 90-5 of the Act, or substantial involvement in the practice of a particular area of taxation law to which one or more of those types of tax agent services relate.

**Note:** The terms **registered tax agent** and **tax agent service** are defined in the Act.

**relevant tax (financial) advice experience** means work by an individual:

- (a) as a registered tax (financial) adviser within the meaning of the Act as in force immediately before 1 January 2022; or
- (b) as a registered tax agent, or a tax agent registered under Part VIIA of the *Income Tax Assessment Act 1936* as in force immediately before 1 March 2010; or
- (c) under the supervision and control of a registered tax (financial) adviser within the meaning of the Act as in force immediately before 1 January 2022; or
- (d) under the supervision and control of a registered tax agent or a tax agent registered under Part VIIA of the *Income Tax Assessment Act 1936* as in force immediately before 1 March 2010; or
- (e) as a qualified tax relevant provider; or
- (f) under the supervision and control of a qualified tax relevant provider; or
- (g) of another kind approved by the Board;

that includes substantial involvement in the provision of one or more of the types of tax (financial) advice services described in section 90-15 of the Act, or

substantial involvement in the practice of a particular area of taxation law to which one or more of those types of tax (financial) advice services relate.

Note: The terms *registered tax agent* and *tax (financial) advice service* are defined in the Act.

## Endnotes

### Endnote 1—About the endnotes

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## Endnotes

### Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

### Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

### Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

### Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

### Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe how an amendment is to be made. If, despite the misdescription, the amendment can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and “(md not incorp)” is added to the amendment history.

**Endnote 2—Abbreviation key**

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

## Endnotes

### Endnote 3—Legislation history

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### Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Tax Agent Services Regulations 2022	3 Mar 2022 (F2022L00238)	1 Apr 2022 (s 2(1) item 1)	
Treasury Laws Amendment (ALRC Financial Services Interim Report) Regulations 2023	31 Oct 2023 (F2023L01458)	Sch 2 (items 49–53): 1 Nov 2023 (s 2(1) item 1)	—
Tax Agent Services Amendment (Updating Fees) Regulations 2024	14 June 2024 (F2024L00669)	1 July 2024 (s 2(1) item 1)	—
Tax Agent Services Amendment (Register Information) Regulations 2024	4 July 2024 (F2024L00856)	5 July 2024 (s 2(1) item 1)	—
Administrative Review Tribunal Legislation Consequential Amendments (2024 Measures No. 1) Regulations 2024	11 Oct 2024 (F2024L01299)	Sch 13 (items 12–23): 14 Oct 2024 (s 2(1) item 1)	—



## Endnote 4—Amendment history

## Endnote 4—Amendment history

Provision affected	How affected
<b>Part 1</b>	
s 2.....	rep LA s 48D
s 4.....	rep LA s 48C
s 5.....	am F2024L00856; F2024L01299
<b>Part 2</b>	
<b>Division 4</b>	
s 18.....	am F2024L01299
<b>Part 3</b>	
<b>Division 3</b>	
s 22.....	am F2024L00669
<b>Part 5</b>	
<b>Division 1</b>	
Division 1 heading.....	ad F2024L00856
<b>Division 2</b>	
Division 2 .....	ad F2024L00856
s 25.....	rs F2024L00856
s 25A.....	ad F2024L00856
s 25B.....	ad F2024L00856
s 25C.....	ad F2024L00856
s 25D.....	ad F2024L00856
s 25E.....	ad F2024L00856
s 25F.....	ad F2024L00856
s 25G.....	ad F2024L00856
s 25H.....	ad F2024L00856
s 25J.....	ad F2024L00856
s 25K.....	ad F2024L00856
s 25L.....	ad F2024L00856
	am F2024L01299
s 25M.....	ad F2024L00856
	am F2024L01299
s 25N.....	ad F2024L00856
s 25P.....	ad F2024L00856
s 25Q.....	ad F2024L00856
s 25R.....	ad F2024L00856
<b>Part 6</b>	
s 26.....	am F2023L01458

## Endnotes

### Endnote 4—Amendment history

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Provision affected	How affected
<b>Part 7</b>	
Part 7.....	ad F2024L00856
<b>Division 1</b>	
s 27.....	ad F2024L00856
s 28.....	ad F2024L00856
s 29.....	ad F2024L00856
s 30.....	ad F2024L00856
s 31.....	ad F2024L00856
s 32.....	ad F2024L00856
s 33.....	ad F2024L00856
s 34.....	ad F2024L00856
s 35.....	ad F2024L00856
s 36.....	ad F2024L00856
s 37.....	ad F2024L00856
s 38.....	ad F2024L00856
<b>Schedule 2</b>	
<b>Part 2</b>	
Part 2.....	am F2023L01458
Schedule 3.....	rep LA s 48C