



INFORMATION SHEET

IS-L01709PW

Conditions of Registration

This document is intended as an overview of the process for imposing conditions on registrations set out in the *Tax Agent Services Act 2009*. This information sheet is intended to provide assistance. It is not a formal Board Guideline. This information sheet may be changed from time to time.

Overview

The *Tax Agent Services Act 2009* (TASA) allows the Board to impose conditions on an entity's registration, for example, to limit the scope of services that the entity may provide.

The following information sheet explains the circumstances under which the Board may impose a condition, and how an entity may seek to vary a condition. It also outlines the consequences of breaching a condition of registration.

What is a 'condition' of registration?

A 'condition' is a limitation on your registration which restricts the subject area in respect of which you may provide tax agent services.

When might the Board impose a condition?

The Board may impose one or more conditions on your registration if it considers it appropriate to do so. In deciding whether to impose a condition, the Board must have regard to:

- if you are an individual – the requirements prescribed by the (*Tax Agent Services Regulations 2009*) (TASR), including qualifications and relevant experience; or
- if you are a partnership or company – the requirements prescribed by the TASR, including the qualifications and relevant experience of individuals who will provide tax agent services for you.

This allows individuals with relevant experience in a particular area of the taxation laws, or in a particular type of tax agent service, to be eligible for registration, provided all of the other registration requirements are satisfied.



INFORMATION SHEET

IS-L01709PW

Can the Board impose conditions if you are registered under a transitional arrangement?

Yes, the Board may impose conditions on your registration even if you are registered under a transitional arrangement. For further information about registration under the transitional arrangements, please refer to the information sheet available at http://www.tpb.gov.au/TPB/tax_agents/Registration_information/

Will you be notified of a decision to impose a condition?

Yes, if the Board decides to impose a condition on your registration, it will notify you in writing within 30 days of its decision.

NOTE: Failure to comply with this requirement does not affect the validity of the Board's decision.

Can a condition be varied?

Yes, the Board may vary a condition to which your registration is subject if you make an application for variation of the condition, and the Board is satisfied that it is appropriate to vary the condition.

Your application must be in the approved form and include any information or documents that are required by the Board.

What happens if you breach a condition of your registration?

The Board may terminate your registration if you breach a condition of your registration.

NOTE: Breaching a condition of your registration may also constitute a breach of the Code of Professional Conduct.

What are your rights of review?

You may make an application to the Administrative Appeals Tribunal for a review of the following decisions of the Board:

- a decision to specify a condition to which your registration is subject; and/or



Australian Government



TAX PRACTITIONERS BOARD

INFORMATION SHEET

IS-L01709PW

- a decision to refuse to vary a condition to which your registration is subject.

NOTE: For further information about your rights of review, please refer to the *Reviewable Decisions information sheet* available at http://www.tpb.gov.au/TPB/tax_agents_/Regulatory_information

Need more information?

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