



SUMMARY OF QUALIFICATION AND EXPERIENCE REQUIREMENTS FOR REGISTRATION (INCLUDING RENEWAL) AS A BAS AGENT

(Only ONE item needs to be satisfied)

	ACCOUNTING QUALIFICATIONS	MEMBERSHIP OF A PROFESSIONAL ASSOCIATION
ITEM ⁷	101	102
PRIMARY QUALIFICATION	At least a Certificate IV Financial Services (Bookkeeping) or Certificate IV Financial Services (Accounting) from a registered training organisation or equivalent institution	At least a Certificate IV Financial Services (Bookkeeping) or Certificate IV Financial Services (Accounting) from a registered training organisation or equivalent institution
BOARD APPROVED COURSE IN BASIC GST/BAS TAXATION PRINCIPLES ⁸	Required	Required
MEMBERSHIP OF A PROFESSIONAL ASSOCIATION	Not required	Voting member of a recognised tax agent or BAS agent association ⁹
RELEVANT EXPERIENCE ¹⁰	At least 1,400 hours of relevant experience in the past 3 years	At least 1,000 hours of relevant experience in the past 3 years

⁷ See Schedule 2, Part 1 of the *Tax Agent Services Regulations 2009*

⁸ Until 29 February 2012, the BAS unit 'Carry out Business Activity and Instalment Activity Statement tasks' in the Certificate IV Financial Services (Bookkeeping) or (Accounting) courses, in either the FNS04 or FNS10 Financial Services Training Package, will be an approved course in basic GST/BAS taxation principles. From 1 March 2012, applicants will need to have both the 'Carry out Business Activity and Instalment Activity Statement tasks' and 'Establish and maintain a payroll system' BAS units in the Certificate IV Financial Services (Bookkeeping) or (Accounting) courses, in either the FNS04 or FNS10 Financial Services Training Package, to satisfy the Board approved course in basic GST/BAS taxation principles or be able to demonstrate this content has been studied in another successfully completed course. If the BAS units are part of the FNS04 Training Package, applicants will need to demonstrate knowledge of the *Tax Agent Services Act 2009* and in particular the Code of Professional Conduct. See information regarding 'What is a course in basic GST/BAS taxation principles that is approved by the Board' at www.tpb.gov.au.

⁹ See www.tpb.gov.au for listing of recognised tax agent and BAS agent associations

¹⁰ See Item 103 in Schedule 2, Part 1, Division 2 of the *Tax Agent Services Regulations 2009*