



Recognised BAS Agent Association

Please note this document is a guide only and contains an overview of matters relating to recognised BAS agent associations under the *Tax Agent Services Regulations 2009* (the Regulations). The Tax Practitioners Board determines all matters individually. This fact sheet is subject to change.

WHAT IS A RECOGNISED BAS AGENT ASSOCIATION?

A recognised BAS agent association is an organisation which:

- has applied to the Board for recognition; and
- the Board has decided to recognise as an association

HOW DOES AN ORGANISATION APPLY FOR RECOGNITION?

An organisation must use a form approved by the Board to make its application to be a recognised BAS agent association.

WHAT ARE THE REQUIREMENTS TO BECOME A RECOGNISED BAS AGENT ASSOCIATION?

To become a recognised BAS agent association, an organisation must:

1. be a non-profit organisation;
2. have adequate corporate governance and operational procedures to ensure that:
 - it is properly managed; and
 - its internal rules are enforced
3. have professional and ethical standards for its voting members, including terms to the effect that:
 - voting members must undertake at least 15 hours of continuing professional education each year; and
 - voting members must be of good fame, integrity and character; and
 - each voting member is subject to rules controlling the member's conduct in the practice of the member's profession; and
 - each voting member is subject to discipline for breaches of those rules; and
 - if a voting member is permitted by that organisation to be in public practice, the voting member has professional indemnity insurance



4. have satisfactory arrangements in place for:
 - notifying clients of its members, or of members of its member bodies, about how to make complaints; and
 - receiving, hearing and deciding those complaints; and
 - taking disciplinary action if complaints are justified
5. have satisfactory arrangements in place for publishing annual statistics about:
 - the kinds and frequency of complaints (except complaints under the *Tax Agent Services Act 2009* (the Act) about entities registered under the Act); and
 - findings made as a result of the complaints; and
 - action taken as a result of those findings
6. be able to pay its debts as they fall due
7. have management of the organisation which:
 - is required to be accountable to its members; and
 - is required to abide by the corporate governance and operational procedures of the organisation.
8. have at least 1,000 voting members, of whom at least 500 are registered BAS agents
9. ensure each voting member has been awarded at least a Certificate IV Financial Services (bookkeeping) or a Certificate IV Financial Services (accounting), from:
 - a registered training organisation; or
 - an equivalent institution.

WHAT HAPPENS IF AN ORGANISATION MEETS ALL OF THE REQUIREMENTS?

If an organisation meets all of the requirements, the Board must decide to recognise it as an association.

When the Board recognises an association, it must notify the organisation of the decision in writing and publish a notice of the decision on its website.

WHAT HAPPENS IF AN ORGANISATION DOES NOT MEET ONE OR MORE OF THE REQUIREMENTS?

Generally, if an organisation does not meet one or more of the requirements, the Board must decide to refuse the application to recognise the organisation. However, there are some exceptions (see below).

When the Board refuses to recognise an organisation, it must notify the organisation in writing and include reasons for the decision.



ARE THERE ANY EXCEPTIONS TO THE RECOGNITION REQUIREMENTS?

There are some limited exceptions to the requirements.

The voting members of an organisation do not have the required minimum academic qualifications (requirement 9 above)

If the requirement that each voting member of the organisation has been awarded at least a Certificate IV Financial Services (bookkeeping) or a Certificate IV Financial Services (accounting) is the only requirement that is not met by an organisation, the Board must decide to recognise the organisation.

(Note: This exception will only operate for the first three years after the Regulations commence)

When the Board recognises an organisation, it must notify the organisation of the decision in writing and publish a notice of the decision on its website.

An organisation does not have the required number of voting members and/or the voting members do not have the minimum academic qualifications (requirements 8 and 9 above)

If either or both of requirements 8 and 9 are not met, the Board may decide to recognise the organisation. In doing so, the Board must have regard to:

- the purpose of the Act; and
- the role of recognised BAS agent associations under the Regulations.

If the Board recognises an association, it must notify the organisation of the decision in writing and publish a notice of the decision on its website.

HOW LONG WILL IT TAKE THE BOARD TO CONSIDER AN APPLICATION?

There is no specified time limit within which the Board must make a decision about an application.

The Board must consider an application as soon as practicable after it has been received.



CAN THE BOARD TERMINATE AN ASSOCIATION'S RECOGNITION?

If the Board is of the belief that one or more of the requirements have ceased to exist, the Board must notify the recognised BAS agent association in writing with reasons.

The Board must also invite the recognised BAS agent association to make a written submission to the Board about whether the association's recognition should be terminated.

The Board will specify a reasonable time, in the notification, by which the written submission should be made.

The Board will make a decision as soon as practicable after the end of this period on whether the association's recognition should be terminated, taking into consideration the written submission.

If the Board decides to terminate an association's recognition, it must notify the organisation in writing, provide reasons for the decision and publish notification of the termination on its website.

WHAT CAN THE ORGANISATION DO IF IT DISAGREES WITH THE BOARD'S DECISION?

If an organisation is not satisfied with a decision of the Board to:

- refuse to recognise an organisation as a recognised BAS agent association; or
- terminate the recognition of a recognised BAS agent association

it may apply to have the decision reviewed by the Administrative Appeals Tribunal.

NEED MORE INFORMATION?

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