



**1. As a BAS agent, do I need to register with the Tax Practitioners Board?**

Generally, yes. A handy guide to identifying if you need to register can be found online here at the TPB website.

**2. What is the Tax Practitioners Board?**

The TPB is responsible for administering the provisions of the Tax Agent Services Act 2009, including the registration of BAS Agents. Part of the TPB's role is to provide further detailed interpretation of the registration requirements, including educational qualifications and experience.

**3. Where can I find information about BAS Agent registration requirements?**

The best information is available on the TPB website at <http://www.tpb.gov.au/>. We recommend you regularly check the TPB website for updates in relation to your own circumstances.

**4. Is a Certificate IV in Bookkeeping all I need to qualify as a BAS Agent?**

The eligibility requirements for BAS Agents include relevant experience, as well as educational qualifications.

The minimum education requirements for all BAS agents (regardless of membership of a recognised professional body) are "at least a Certificate IV Financial Services (Accounting), or a Certificate IV Financial Services (Bookkeeping)". This requirement would normally be met by Associate members of the IPA who are required to hold at least a Diploma/Advanced Diploma of Accounting.

There is also a requirement to have "*successfully completed a course in basic GST/BAS taxation principles that is approved by the Board*". Depending on the content of an individual's underpinning qualifications, the TPB may require a BAS Agent applicant to complete additional studies to satisfy this requirement.

**5. Is IPA membership all I need to qualify as a BAS Agent?**

The eligibility requirements for BAS Agents include relevant experience as well as educational qualifications. The experience requirement for a voting member of a recognised BAS agent association, such as the Institute of Public Accountants, is at least 1000 hours of relevant experience in the preceding three years. The requirement for non-members is at least 1400 hours. We recommend that you check the TPB website for the latest information.