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Revenue Group Law Design Practice  
The Treasury  
Langton Crescent  
PARKES ACT 2600  
25 March 2013

By Email: [taxagentservices@treasury.gov.au](mailto:taxagentservices@treasury.gov.au)

Re: Tax Laws Amendment (2013 Measures Bill 2013: tax agent services – Exposure Draft

The Association of Accounting Technicians (Australia) is the largest organisation representing BAS agents and is a recognised BAS agent association under the current legislation.

The Association advises that we support the amendments proposed and outlined in Schedule 2 – Amendments to the Tax Agent Services Act 2006 in their entirety.

As a part of the general review process the Association raises a consideration in relation to Section 20-10 Regulations may prescribe system regarding professional associations. The Section refers to “ The regulations [that] may provide for a system to allow the Board to accredit professional associations for the purposes of recognising professional qualifications and experience that are relevant to the registration of individuals as registered tax agents and BAS agents.”

In the context of the general provisions of the legislation we assume that the term “professional associations” would include recognised BAS agent associations. We seek clarification of that interpretation or the addition of “recognised professional associations and recognised BAS agent associations” should the existing reference be given a narrower interpretation.

In regard to the same Section, the legislation requires “regulations [that] may provide for a system to accredit professional associations.....” In the event an association may apply, in the absence of appropriate provisions in the regulations to accredit an association the legislative provision cannot be given effect. The Association submits an appropriate provision is added to the regulations.

Should you require elaboration or clarification in regard the Association’s submission please contact Robert Hutt on 03 8665 3135 or by email at [robert.hutt@aat.org.au](mailto:robert.hutt@aat.org.au).

Your sincerely,

Robert J Hutt  
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