

TREASURY MINISTERIAL SUBMISSION

17 July 2020

PDR No. MS20-001479

Minister for Housing and Assistant Treasurer

cc: Treasurer

REVIEW OF THE TAX PRACTITIONERS BOARD (TPB) – PROPOSED RESPONSE

TIMING: By 23 July 2020, to meet 2020-21 Budget process timeframes.

RECOMMENDATIONS:

That you:

- Indicate that you **agree** to each of the proposed policy responses to the 28 recommendations of the Review of the Tax Practitioners Board (TPB Review) at Attachment A; and

Agreed/Not Agreed

s 22

Signature:/...../2023

KEY POINTS

- The TPB Review made 28 recommendations in total, covering the governance arrangements and powers of the TPB, legislative requirements for entry into and regulation of the tax profession and regulation of tax (financial) advisers.
 - A table of recommendations and proposed policy responses is at Attachment A.
- You, through your office, have indicated a preference to release a Government response to the TPB Review following the October 2020-21 Budget.

s 22

s 22

- Treasury will progress a program of consultations in the 12 months following announcement of the Government's response. Subsequently, we will provide you with:
 - further advice on the outcomes of that consultation process, and will seek your agreement to any further changes; and
 - advice on whether legislative changes are required to give effect to any recommendations that the Government has agreed to in principle.

s 22

s 22
Senior Adviser
Individuals and Indirect Tax Division
Ph: s 22

Contact Officer: s 22
Ph: s 22






Consultation: Law Design Office, Financial System Division, Chief Financial Officer Division, Department of the Prime Minister and Cabinet

ADDITIONAL INFORMATION

Background

s 22



- The Final Report makes 28 recommendations, informed by two public consultation processes. The main issues identified in these processes and addressed by the report are:
 - s 22 
 - registration and education requirements for tax practitioners (Recommendations 4.1, 4.2, s 22  and 6.2);
 - s 22 
 - enhanced administrative sanctions s 22  (Recommendations 6.1 and s 22; and
 - s 22 

s 22



(Provided as a separate attachment.)

s 22

No:	TPB Review recommendation	Stakeholder views	Treasury's views and issues to be considered	Proposed policy response	Minister Agreement:
4.1	<p><i>The Review recommends in relation to the primary qualifications (education and experience requirements), that:</i></p> <p><i>a) The TPB, in collaboration and consultation with other regulators, professional associations, education providers, the tax profession and other key stakeholders, undertake a review to determine if the primary qualification level itself has been set at the right level and what grandfathering arrangements would be appropriate (if required).</i></p> <p><i>b) The Treasury and the TPB, with input from key stakeholders, determine whether an amendment to the Tax Agent Services Regulations 2009 is appropriate to give the TPB greater flexibility to accept other qualifications that may not fall within the traditional tax practitioner course of study.</i></p>	<p>Strong stakeholder support.</p> <p>To quote from the joint submission made by CAANZ and CPA: <i>"We support the recommendation for a review of the educational requirements. It is long overdue."</i></p>	<p>The primary qualifications necessary to become a tax agent have remained unchanged for a number of decades. With the creation of FASEA in 2017 and the subsequent lifting of education requirements for financial advisers, it is appropriate that a detailed review is undertaken of the requirements needed by both tax and BAS agents.</p> <p><i>Legislation: No. However, changes to the regulations may be required to give effect to any recommendations that are accepted following consultation.</i></p>	<p>Agreed.</p> <p>The Government supports further consultation on contemporary education requirements for tax practitioners. Following this, the Government will consider if changes to the legislation are required, as well as the need for any transitional arrangements.</p>	<p>Agreed/ Not Agreed</p>

No:	TPB Review recommendation	Stakeholder views	Treasury's views and issues to be considered	Proposed policy response	Minister Agreement:
4.2	<p><i>The Review recommends that the TPB should no longer accredit professional associations as a 'recognised professional association'. The consequence of this is that the registration entry pathway based on being a voting member of a TPB recognised professional association (items 102, 206 and 304 of Schedule 2 to the Tax Agent Services Regulations 2009), will no longer be required. However, it is recommended that these items are removed prospectively with appropriate permanent grandfathering arrangements in place.</i></p>	<p>Stakeholders expressed concerns that this recommendation would render current practising practitioners unable to continue providing tax agent services.</p>	<p>The requirements now needed for financial advisers should be better aligned with requirements to become either a tax agent or a BAS agent. Being a member of a professional association should not, of itself be enough to justify registration.</p> <p>Appropriate grandfathering should address the bulk of stakeholder concerns.</p> <p><i>Legislation: Yes –regulations.</i></p>	<p>Agreed.</p> <p>The Government believes that there should be community confidence that tax practitioners have the appropriate professional qualifications and agrees to this prospective change with grandfathering arrangements to minimise the impact on existing practitioners.</p>	<p>Agreed/ Not Agreed</p>
4.3	<p><i>The Review recommends:</i></p> <p><i>a) The Tax Agent Services Regulations 2009 being amended to give the TPB greater flexibility to accept different types and periods of experience as being relevant. This would allow the TPB to take into account individual circumstances such as maternity leave or other absences from the profession.</i></p>	<p>There was strong support for these proposals.</p>	<p>These would be positive and well received changes that are more suited to the current professional environment. There is insufficient flexibility in the regulations to account for justified absences from the profession such as maternity leave. Similarly, what constitutes relevant experience including for BAS agents, should be more flexible.</p> <p><i>Legislation: Yes –Regulations.</i></p>	<p>Agreed.</p> <p>The Government agrees that it is appropriate that people are not penalised by taking time off for maternity leave or other justified absences from work and will consider whether changes to legislation are required to effect this outcome.</p> <p>The Government will also consult with stakeholders to determine whether the amount of relevant</p>	<p>Agreed/ Not Agreed</p>

No:	TPB Review recommendation	Stakeholder views	Treasury's views and issues to be considered	Proposed policy response	Minister Agreement:
	<p><i>b) As part of (a), The Treasury and the TPB, with input from key stakeholders, determine whether an amendment to the TASR is appropriate to amend the amount of relevant experience (and nature of experience) required to be registered as a BAS agent.</i></p>			<p>experience required to be a BAS agent is appropriate.</p>	
4.4	<p><i>The Review recommends that the eligibility requirements for company and partnership tax practitioners in the Tax Agent Services Act 2009 be amended to include a requirement that the entity has appropriate governance arrangements in place that demonstrate who is accountable for the delivery of tax agent services. Whether arrangements are appropriate will be a matter for the TPB to determine, noting that the TPB will need to provide guidance on what appropriate arrangements are, in consultation with key stakeholders, including the professional associations.</i></p>	<p>Stakeholders expressed concerns that “<i>appropriate governance arrangements</i>” is an insufficiently prescriptive standard. Stakeholders considered that the TPB has the capacity to gather the relevant information through their information gathering powers.</p> <p>The ATO supports this recommendation in the interests of transparency as to who the ‘controlling mind’ of a firm is.</p>	<p>The recommendation is of relevance when there is suspected misconduct. This recommendation is related to other recommendations aimed at improving the range of sanctions available to the TPB.</p> <p><i>Legislation: Yes - Regulations</i></p>	<p>Agreed in principle.</p> <p>The Government agrees that greater individual accountability for the delivery of tax agent services within a company or partnership is a sound public policy outcome.</p> <p>The Government will consult with key stakeholders to develop a proposal that would improve firm/partnership accountability and governance.</p>	<p>Agreed/ Not Agreed</p>

s 22

No:	TPB Review recommendation	Stakeholder views	Treasury's views and issues to be considered	Proposed policy response	Minister Agreement:
6.1	<p><i>The Review recommends that the Board's sanctions powers need to be increased, including introducing the following sanctions into the Tax Agent Services Act 2009, which could be applied to registered and unregistered practitioners:</i></p> <ul style="list-style-type: none"> a) <i>infringement notices</i> b) <i>enforceable undertakings</i> c) <i>quality assurance audits</i> d) <i>interim suspensions</i> e) <i>permanent disbarment</i> f) <i>external intervention.</i> 	<p>There was broad support from most stakeholders for an increase in the sanctions powers available to the TPB mainly where there is a gap in existing powers where the TPB is left between a choice of a low-level sanction or a high level sanction. For instance the joint CAANZ/CPA submission either agreed or agreed in principle to all 6 of the proposed new sanction powers.</p>	<p>Further work and consultation is required to refine these options with a view to identifying mid-level sanctions that will increase the TPB's effectiveness. In the absence of criminal sanctions within the TASA, infringement notices (a) could not be adopted.</p> <p>Option (e) may be seen as draconian.</p> <p><i>Legislation: Yes – primary law.</i></p>	<p>Agreed in principle.</p> <p>The Government will consult with stakeholders to develop a proposal to implement appropriate sanctions.</p> <p>The Government notes that there are already a number of sanctions already available to the TPB but that the review identified a gap between existing low-level sanctions and higher level sanctions.</p>	<p>Agreed/ Not Agreed</p>
6.2	<p><i>The Review recommends that:</i></p> <ul style="list-style-type: none"> a) <i>Investigations are able to commence and/or continue once a registered tax practitioner either has their registration terminated, chooses not to re-register, or is seeking to surrender their registration.</i> 	<p>There was some support of (a) but stakeholders queried why the TPB could not complete investigations within 6 months as proposed in paragraph (c).</p> <p>The ATO supports this Recommendation.</p>	<p>Paragraph (a) is a minor amendment that should be able to be implemented by means of a <i>Miscellaneous Taxation Amendment</i>.</p> <p>Paragraph (b) raises procedural fairness issues and there is insufficient evidence of the issue.</p>	<p>Agreed in part.</p> <p>The Government agrees with (a) and will amend the law to enact this change.</p> <p>The Government will consult further on (b) and (c) to investigate the systemic implications of changing the current limitation on</p>	<p>Agreed/ Not Agreed</p>

No:	TPB Review recommendation	Stakeholder views	Treasury's views and issues to be considered	Proposed policy response	Minister Agreement:
	<p>b) <i>The limitation on the TPB formally gathering information prior to commencing and notifying a tax practitioner of an investigation be removed.</i></p> <p>c) <i>The six month timeframe to conduct an investigation be removed.</i></p>		<p>There is merit in the concerns raised by industry about extending the timeframe to conduct an investigation. The timeframe was introduced to minimise uncertainty for the tax practitioner under investigation. Furthermore, there already exists provision in the TASA to extend the time in certain circumstances if needed (s60-125(4)).</p> <p><i>Legislation: No.</i></p>	<p>TPB formal information gathering and investigation time limits.</p>	
6.3	<p><i>The Review recommends that the Tax Agent Services Regulations 2009 be amended to enable the TPB to publish more detailed reasons for tax practitioner sanctions, including terminations, on the TPB Register (which is publicly available). See also Recommendation 8.1.</i></p>	<p>Submissions were supportive but suggested that there should be reasonable time limits as to how long information remains on the TPB register.</p>	<p>The register currently provides information on whether a tax practitioner has suspended or terminated registration and sanctions. There is some information on the reasons such as code of conduct breach, failure to meet educational requirements.</p> <p>Further consideration still needs to be given as to what are appropriate timeframes for information to remain on the register and what safeguards should be applied before additional personal information is included on the register as well as a cost benefit analysis of</p>	<p>Agreed in principle.</p> <p>The Government agrees there should be transparency for the community to make informed decisions regarding their use of tax services and will consult on how much further information should be provided and how long the information should remain on the TPB register.</p>	<p>Agreed/ Not Agreed</p>

No:	TPB Review recommendation	Stakeholder views	Treasury's views and issues to be considered	Proposed policy response	Minister Agreement:
			making the IT and other changes to the register. <i>Legislation: Yes – regulations</i>		

s 22

s 22

No:	TPB Review recommendation	Stakeholder views	Treasury's views and issues to be considered	Proposed policy response	Minister Agreement:
8.1	<p><i>The Review recommends that:</i></p> <p>a) <i>Details of tax practitioners that are currently included on the TPB Register should be expanded. This could include publishing a wider range of information, decisions and outcomes on the TPB Register.</i></p> <p>b) <i>A register of unregistered tax practitioners be made available. This register would include those entities that receive a notice by the TPB to 'cease and desist' providing tax agent services for a fee</i></p>	<p>Stakeholders expressed concern that the publication of information should be balanced against privacy and procedural fairness issues, and that safeguards should be included that are linked to the severity of the offence.</p> <p>It was also thought that there should remain a right for a sanction to be spent after a reasonable time.</p> <p>The ATO support this Recommendation.</p>	<p>More information on the TPB Register will benefit consumers.</p> <p>Time limits as to how long this information remains on the register should be put in place. Past actions become irrelevant at some point in time.</p> <p>While there may be some benefit in developing a register of unregistered tax practitioners there are significant practical hurdles in creating a system based on limited information. There are significant risks in the TPB publishing information on</p>	<p>Agreed in part.</p> <p>Paragraph (a) agreed in principle. Paragraphs (b) and (c) not agreed.</p> <p>Ensuring a wider range of information is available to the public may help safeguard consumers of tax agent services.</p> <p>Option (b) is impracticable. A register of un-registered tax agents may be possible but conceptually 'un-registered' tax agents would not be known and could be anyone who helps a friend or family member with their tax affairs.</p>	<p>Agreed/ Not Agreed</p>

No:	TPB Review recommendation	Stakeholder views	Treasury's views and issues to be considered	Proposed policy response	Minister Agreement:
	<p><i>and publication of details relating to renewal application rejections (in certain circumstances, such as not being fit and proper).</i></p> <p>c) <i>The time limits on how long certain information appears on the Register be removed.</i></p>		<p>the basis of little evidence and without safeguards.</p> <p><i>Legislation: Yes – Regulations.</i></p>	<p>(c) Maintaining time limits retains the right for a sanction to be spent after a reasonable time.</p>	

s 22



TREASURY MINISTERIAL SUBMISSION

1 April 2021

PDR No. MS21-000560

Assistant Treasurer, Minister for Housing, Minister for Homelessness, Social and Community Housing
cc: Treasurer

TAX PRACTITIONERS BOARD (TPB) REVIEW – PROPOSED CONSULTATION PLAN

TIMING: By end April to enable the commencement of public consultations on implementation options.

Recommendation

- That you note upcoming consultations proposed to be undertaken by Treasury, in furtherance of a Government commitment to consult on specific recommendations of the *Independent Review of the Tax Practitioners Board*.
- That you note stakeholder feedback on the Government response to the review outlined in **Additional Information**.

Noted

Signature:/...../2023

KEY POINTS

- In response to the *Independent Review of the Tax Practitioners Board*, the Government agreed to consult further on several recommendations to develop implementation options.
 - Consultation by the independent Review was extensive and consisted of three rounds of consultation, resulting in nearly 100 submissions. As policy merits of recommendations have already been canvassed, further consultation will focus on the merits of implementation options.
- **Attachment A** provides a roadmap for implementation of the Government response to TPB review recommendations (i.e. administrative or legislative implementation, or further consultation).
 - In developing the roadmap, we have considered feedback from the TPB and professional and industry groups provided at a meeting of the TPB Consultative Forum attended by Treasury on 11 February 2021.
- Treasury will engage with the sector on recommendations that require further consultation (see **Additional Information**), with a view to providing advice to Government on potential implementation options that may be available.
- Consultation will comprise a series of discussion papers (published on the Treasury website), meetings with professional and industry groups and communication with the tax practitioner population (e.g. via TPB newsletters), in accordance with the proposed schedule below.

- **June 2021:** Recommendation 4.3b (regarding experience requirements for BAS agents), s 22, Recommendation 6.1 (broadening of sanction powers available to TPB, subject to a 2022-23 Budget comeback), Recommendation 6.3 (enable the TPB to publish more detailed reasons for tax practitioner sanctions and terminations on the TPB register).
 - These are ‘high priority’ and ‘easier to land’ recommendations, based on views of Treasury, the TPB and professional and industry groups.
 - We will aim to provide you with a summary of outcomes of consultation, and advice on any recommended policy changes in July /August 2021.
- **September / October 2021:** s 22 Recommendation 4.2 (removing membership of a recognised professional association as a registration pathway).
 - These are more contested recommendations, but in our view, there is scope to deliver meritorious policy outcomes.
 - We will aim to provide you with a summary of outcomes of consultation, and advice on any recommended policy changes in November /December 2021.
- **Timing to be determined:** Recommendation 4.1 (give the TPB flexibility to accept other qualifications, following a review of current requirements), Recommendation 4.4 (increased governance standards and accountabilities for company and partnership tax practitioners), Recommendation 6.2b (remove limits on TPB gathering information prior to starting formal investigations), Recommendation 6.2c (remove six month timeframe to conduct investigation) and s 22
 - These are recommendations where policy options are not clear, the scope of the policy problem is unclear, or industry has little interest.

Jacky Rowbotham
Assistant Secretary
Not-For-Profits and Tax Administration Branch
Ext: 3350

Contact Officer: s 22 Ext: s 22

Consultation: Tax Practitioners Board, Law Division

ADDITIONAL INFORMATION

A full list of the recommendations to be consulted on is provided below.

High Priority

Recommendation	Government Response	Industry Reaction
4.3(b) The Review recommends, as part of 4.3(a), that the Treasury and the TPB, with input from key stakeholders, determine whether an amendment to the [<i>Tax Agent Services Regulations 2009</i>] is appropriate to amend the amount of relevant experience (and nature of experience) required to be registered as a BAS agent.	The Government supports the recommendation. Treasury will consult with stakeholders to determine whether the amount of relevant experience required to be a BAS agent is appropriate	Members of the TPB Consultative Forum were generally supportive of the recommendation and the Government's response.

s 22



6.1 The Review recommends that the Board's sanctions powers need to be increased, including introducing the following sanctions into the Tax Agent	The Government notes the recommendation. While there are a number of sanctions already available to the TPB, the review identified a gap between existing	The majority of Forum member feedback was supportive in principle of this recommendation and a more efficient and
--	---	---

<p>Services Act 2009, which could be applied to registered and unregistered practitioners:</p> <ul style="list-style-type: none">a) infringement noticesb) enforceable undertakingsc) quality assurance auditsd) interim suspensionse) permanent disbarmentf) external intervention	<p>low-level sanctions and higher level sanctions. Treasury will consult with stakeholders on the appropriateness of providing new sanction powers to the TPB.</p>	<p>appropriate sanction regime, and unanimously supportive of Government's response that further consultation is required.</p> <p>Some forum members expressed the view that additional sanction powers should only be considered in the context of enhanced independence for the TPB.</p>
<p>6.3 The Review recommends that the Tax Agent Services Regulations 2009 be amended to enable the TPB to publish more detailed reasons for tax practitioner sanctions, including terminations, on the TPB Register (which is publicly available). See also Recommendation 8.1.</p>	<p>The Government notes the recommendation.</p> <p>The Government notes that there should be transparency for the community to make informed decisions regarding their use of tax services and will consult on the scope of information to be included on the TPB register and how long the information should remain on the TPB register.</p>	<p>Forum member feedback was supportive of this recommendation because there are consumer benefits to publishing information on deregistered agents and TPB disciplinary outcomes, with appropriate timeframes and safeguards. Further, increased transparency drives community behaviour.</p> <p>Members expressed concern for the need to balance the privacy of affected tax agents with the public's need to know.</p>

Medium Priority

s 22



<p>4.2 The Review recommends that the TPB should no longer accredit professional associations as a ‘recognised professional association’. The consequence of this is that the registration entry pathway based on being a voting member of a TPB recognised professional association (items 102, 206 and 304 of Schedule 2 to the Tax Agent Services Regulations 2009), will no longer be required. However, it is recommended that these items are removed prospectively with appropriate permanent grandfathering arrangements in place.</p>	<p>The Government notes the recommendation. The Government believes that there should be community confidence that tax practitioners have the appropriate professional qualifications and will consult further on potential changes to registration entry pathways.</p>	<p>Some members suggested that there would be flow on consequences of this recommendation and most did not support it. These flow on consequences relate to the likely demise of professional associations e.g. loss of efficient consultation, removal of support for tax practitioners.</p>
--	---	---

Lower Priority

Recommendation	Government Response	Industry Reaction
<p>4.1 The Review recommends in relation to the primary qualifications (education and experience requirements), that:</p> <p>a) The TPB, in collaboration and consultation with other regulators, professional associations, education providers, the tax profession and other key stakeholders, undertake a review to determine if the primary qualification level itself has been set at the right level and what grandfathering arrangements would be appropriate (if required).</p>	<p>The Government notes the recommendation.</p> <p>The Government will request that the TPB undertake further consultation on contemporary education requirements for tax practitioners. Following this consultation process, the Government will consider if changes to the legislation are required, as well as the need for any transitional arrangements.</p>	<p>Forum members are supportive of the Government’s response and support a review of education requirements by the TPB.</p> <p>a) The TPB is actioning the consultation for this recommendation.</p>

<p>b) The Treasury and the TPB, with input from key stakeholders, determine whether an amendment to the Tax Agent Services Regulations 2009 is appropriate to give the TPB greater flexibility to accept other qualifications that may not fall within the traditional tax practitioner course of study.</p>		
<p>4.4 The Review recommends that the eligibility requirements for company and partnership tax practitioners in the Tax Agent Services Act 2009 be amended to include a requirement that the entity has appropriate governance arrangements in place that demonstrate who is accountable for the delivery of tax agent services. Whether arrangements are appropriate will be a matter for the TPB to determine, noting that the TPB will need to provide guidance on what appropriate arrangements are, in consultation with key stakeholders, including the professional associations.</p>	<p>The Government supports the recommendation in principle.</p> <p>The Government agrees that greater individual accountability for the delivery of tax agent services within a company or partnership is a sound public policy outcome.</p> <p>Treasury will consult with key stakeholders to develop a proposal that would improve firm/partnership accountability and governance.</p>	<p>Majority of forum members noted that excessive regulatory burden on tax practitioners should be avoided.</p> <p>Members of the TPB Consultative Forum noted difficulties in determining accountabilities in a company or partnership structure.</p>
<p>6.2(b) and (c) The Review recommends that:</p> <p>b) The limitation on the TPB formally gathering information prior to commencing and notifying a tax practitioner of an investigation be removed.</p> <p>c) The six month timeframe to conduct an investigation be removed.</p>	<p>The Government will consult further on (b) and (c) to investigate the systemic implications of changing the current limitation on TPB formal information gathering and investigation time limits</p>	<p>Forum members noted that TPB actions should remain reasonable and proportionate at all stages and that it should be possible to investigate someone who is no longer registered, and provide greater flexibility to undertake investigations.</p>



~~OFFICIAL: SENSITIVE~~

ATTACHMENT A – ROADMAP FOR IMPLEMENTATION OF GOVERNMENT RESPONSE

Recommendations the Government will implement administratively:

s 22



- **Recommendation 8.1(a)** (publishing a wider range of information on the TPB Register).

Recommendations to be implemented legislatively:

s 22



- **Recommendation 4.3(a)** (giving the TPB flexibility to accept different types and periods of experience as being relevant)

s 22



- **Recommendation 6.2(a)** (enabling investigations to commence and/or continue once a registered tax practitioner is no longer registered)

s 22



Recommendations that require further consultation:

The Government intends to consult on the below recommendations on a priority basis, with ‘high priority’ recommendations being consulted on first, followed by ‘medium priority’ and ‘lower priority’ recommendations.

High priority consultations

- **Recommendation 4.3(b)** (regarding experience requirements for BAS agents)

s 22



- **Recommendation 6.1** (broadening of sanction powers available to the TPB, subject to a 2022-23 Budget comeback)
- **Recommendation 6.3** (enable the TPB to publish more detailed reasons for tax practitioner sanctions and terminations on the TPB register)

Medium priority consultations

- s 22
- **Recommendation 4.2** (removing membership of a recognised professional association as a registration pathway)

Lower priority consultation

- **Recommendation 4.1** (give the TPB flexibility to accept other qualifications, following a review of current requirements)
- **Recommendation 4.4** (increased governance standards and accountabilities for company and partnership tax practitioners)
- **Recommendation 6.2(b)** (remove limits on TPB gathering information prior to starting formal investigations)
- **Recommendation 6.2(c)** (remove six-month timeframe to conduct investigation)

s 22

Implementation Roadmap – Government Response to Independent Review of the Tax Practitioners Board

s 22

3. Requires Further Consultation

PHASE 1 – Consultation in first half of 2023

Enhancing the TPB's regulatory framework and powers

Recommendation 6.1

Broadening of sanction powers available to the TPB

Recommendation 6.2(b)

Remove limits on TPB gathering information prior to starting formal investigations

Recommendation 6.2(c)

Remove six-month timeframe to conduct investigation

Recommendation 6.3

Enable the TPB to publish more detailed reasons for tax practitioner sanctions and terminations on the TPB register

Recommendation 8.1 (a) and (c)

a) Expand the details currently included on the TPB Register.

c) Expand the time limits on how long certain information appears on the TPB Register

Ensuring qualifications and related registration requirements are fit for purpose

Recommendation 4.1

Give the TPB flexibility to accept other qualifications, following a review of current requirements

Recommendation 4.2

Removing the membership of a recognised professional association as a registration pathway

Recommendation 4.3(a)

Giving the TPB flexibility to accept different types and periods of experience – *TPB has indicated a preference to consult further before implementation*

Recommendation 4.3(b)

Experience requirements for BAS agents

Recommendation 4.4

Increased governance standards and accountabilities for company and partnership tax practitioners

s 22