

Summary of qualifications and experience requirements for tax agent registration (including renewal)

Item	Primary qualification	Board approved courses			Relevant experience
		Australian taxation law	Commercial law	Basic accountancy principles	
201 Tertiary qualifications in accountancy	Degree or post-graduate award (from an Australian tertiary institution) or degree or award that is Board approved (from an equivalent institution) in discipline of accountancy	Required ¹	Required	Not required	Equivalent of 12 months full-time experience in past 5 years
202 Tertiary qualifications in another discipline	Degree or post-graduate award (from an Australian tertiary institution) or degree or award that is Board approved (from an equivalent institution) in a relevant discipline other than accountancy	May be required ²	May be required ²	May be required ²	Equivalent of 12 months full-time experience in past 5 years
203 Diploma or higher award in accountancy	Diploma or higher awarded (from a registered training organisation or equivalent institution) in the discipline of accountancy	Required ¹	Required ³	Not required	Equivalent of 2 years full-time experience in past 5 years
204 Tertiary qualifications in law	Academic qualifications to be an Australian legal practitioner	Required ¹	Not required	Required	Equivalent of 12 months full-time experience in past 5 years
205 Work experience	Not required	Required ¹	Required ³	Required	Equivalent of 8 years full-time experience in past 10 years
206 Membership of a professional association	Individual is a voting member of a recognised tax agent association	Not required	Not required	Not required	Equivalent of 8 years full-time experience in past 10 years

¹ Must include a component in the *Tax Agent Services Act 2009*, including the Code of Professional Conduct.

² May be required if the Board considers it is relevant to the tax agent services you are applying to provide.

³ If you were previously registered under the *Income Tax Assessment Act 1936* you do not need to complete a Board approved course in commercial law to register or renew under items 203 or 205.