



# REGISTERED TAX PRACTITIONER SYMBOL

Guidelines for tax and BAS agents and tax (financial) advisers

### TAX PRACTITIONERS BOARD

The Tax Practitioners Board (TPB) regulates tax and BAS agents and tax (financial) advisers to protect consumers under the *Tax Agents Services Act 2009* (TASA). The Act aims to assure the community that tax agent, BAS and tax (financial) advice services meet appropriate standards of professional and ethical conduct.

The TPB's vision is to bring all registered tax practitioners together under an effective regulatory framework for the benefit of the Australian community.

The TPB takes consumer protection seriously and regulates registered tax and BAS agents and tax (financial) advisers, who provide a wide range of services to taxpayers.



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### INTRODUCTION

#### **Overview**

The Tax Practitioners Board (TPB) has developed a Registered tax practitioner symbol (symbol) for use by registered tax practitioners who have agreed to the *Terms and conditions of use*. The symbol is designed to provide registered practitioners with public recognition that they are registered, have met the eligibility requirements and are obliged to meet appropriate standards of professional and ethical conduct in providing tax agent, BAS or tax (financial) advice services to clients.

All registered tax practitioners who meet the eligibility criteria are permitted to use the symbol under a licence granted to the agent by the TPB. These tax practitioners may use the symbol to advertise their tax agent, BAS or tax (financial) advice services, thereby promoting confidence among consumers.

Registered tax practitioners who meet the eligibility criteria **must** use the symbol in conjunction with their registration number. This enables people using the services of tax agents, BAS agents or tax (financial) advisers to refer to the TPB's Register of registered and deregistered tax agents and BAS agents and tax (financial) advisers (TPB Register) to verify that their tax practitioner:

- is registered for the services offered
- is not suspended or deregistered
- has not had sanctions imposed on them by the TPB.

The symbol is registered as a certified trade mark, providing authenticity to it and ensuring that the TPB has registered rights in it.

Registered tax practitioners who use the symbol are required to comply with the *Terms and conditions of use* and the *Certified trade mark rules*. The TPB recommends that these are read in conjunction with these guidelines.

These guidelines explain and demonstrate the ways you, as a registered tax practitioner, may use the symbol, once you have agreed to the *Terms and conditions of use*. The guidelines, the *Terms and conditions of use*, and the *Certified trade mark rules* ensure consistent and professional use of the symbol to build and maintain its integrity.

Refer to the TPB's website at tpb.gov.au for access to the:

- TPB Register
- Terms and conditions of use
- Certified trade mark rules.

### Who can use the symbol - eligibility criteria

Registered tax agents, BAS agents and tax (financial) advisers who meet the following eligibility criteria are permitted to use the registered tax practitioner symbol under a licence from the TPB:

- you are registered with the TPB as a tax agent or BAS agent or a tax (financial) adviser, have met all of the relevant requirements in section 20-5 of the TASA in relation to the grant of your registration and have been notified of the Board's decision to grant your registration under section 20-30 of the TASA. This excludes entities that are currently registered, or taken to be registered, as a tax (financial) adviser by virtue of Items 49 and 50 of the Tax Laws Amendment (2013 Measures No. 3) Act 2013.
- you have agreed to the symbol's Terms and conditions of use, and abide by them, including the requirement to follow the certified trade mark rules relating to the symbol
- you are not a registered practitioner whose licence to use the symbol has been cancelled by the TPB.

The licence is granted at the absolute discretion of the TPB and may be cancelled by the TPB where, for example, a tax practitioner does not comply with the *Terms and conditions of use*. For further details, refer to **tpb.gov.au** for the *Terms and conditions of use*.

### **VISUAL REQUIREMENTS**

#### **Components**

The Registered symbol includes three elements:

- 1 the symbol/graphic
- 2 the type of tax practitioner that is, tax or BAS agent or tax (financial) adviser
- 3 the registration number of the tax practitioner



Tax agent 12345678



BAS agent 12345678



Tax (financial) adviser → 12345678

Symbol/graphic Type of registration Registration number

#### The symbol must:

- state whether you are a tax or BAS agent or a tax (financial) adviser, and
- contain your registration number.

The size and spacing relationship of components are fixed, and must **not** be altered.

#### Minimum size

The registered tax practitioner symbol must meet minimum size requirements:

- 22 mm wide (136 pixels) for electronic media and
- 18mm wide for print media.

#### Stacked version

Minimum size for **electronic** 22mm (136 pixels) width



Tax agent 12345678 Minimum size for **print** 18mm width



Tax agent 12345678

#### Inline version

Minimum size for **electronic** 44.5mm (168 pixels) width



Tax agent 12345678

### Minimum clear space or exclusion zones

The minimum 'clear space' surrounding the Registered symbol is defined by the area 'x', shown below in the tax agent example. This exclusion zone ensures the symbol has adequate visibility and prominence on all communications.

You can see examples on page 4 of these guidelines.



x = half of the diameter of the symbol's inner areen circle



x

x = half of the diameter of the symbol's inner green circle

The clear space exclusion zone applies to all sides of the symbol (top, bottom and either side). It applies to graphics, text, page edges, and other elements.

The 'x' height is calculated using half the diameter of the symbol's inner green circle.

The 'x' height is not a fixed width and will scale proportionally with the symbol.

The symbol must never be placed over photographic, patterned or complicated backgrounds.

The symbol should be placed on a white background wherever possible. If the background can not be white, it must be uncluttered and provide enough contrast to ensure adequate legibility.

### **ACCESSING THE SYMBOL**

To access the Registered tax practitioner symbol, registered tax practitioners need to firstly read and agree to the *Terms and conditions of use* and request that we create the symbol using the *Registered tax practitioners symbol request* form.

The symbol may be accessed by following the instructions on the Board's website at **tpb.gov.au** 

After you have agreed to the *Terms and conditions* of use and submitted the form you will receive a message advising that:

- your symbol is being created
- when the symbol is available, you will receive an email with instructions on how it can be downloaded.

We offer the symbol in a number of file formats. We explain the various formats in detail, see page 5.

### **CO-BRANDING**

As a registered tax practitioner you are entitled to co-brand your stationery and marketing materials with the Registered tax practitioner symbol and your practice logo. You can see examples of co-branding on pages 8–16.

### **Alignment**

Our preference is for the symbol to be positioned to the right of your practice logo with the bottom edges aligned, as shown in the example below.



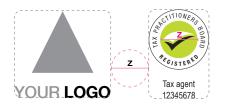


We recommend placing the symbol in the bottom right corner, ensuring you apply the minimum exclusion zones. See 'Minimum clear space or exclusion zones' on page 2.

#### Clear space

Ensure the clear space between your practice logo and the symbol meet the minimum standards. The minimum clear space is determined by the diameter of the symbol's inner green circle, shown below as 'z'.









# Optional 'Cover of Excellence' logo and trade device

If you are covered by a scheme approved under state or territory professional standards legislation, you can make use of the optional *Cover of excellence®* logo with the registered tax practitioners symbol. The *Cover of Excellence®* term, logo and trade device is a registered trade mark of the Professional Standards Council and you must ensure you comply with any rules regarding its use. For further information, contact the Professional Standards Council in your state or territory.



# FILE FORMATS, COLOUR MODELS AND USAGE

### Types of files we supply

We supply the Registered tax practitioner symbol in file types to suit general office users, professional designers and publishers.

You can download the symbol in SVG, JPG and PNG file formats. All are compatible with both PC and Macintosh platforms.

We offer colour, and black and white versions of the symbol. The colour version should be used wherever possible.

You should only ever use an original, unaltered file downloaded from our website. **Do not** attempt to redesign or amend the symbol.

#### File format definitions

#### Vector graphics (SVG)

For printed material, print advertisements, brochures and billboards, where high resolution and large logo size are crucial. SVG files are scalable without losing quality or fidelity. They are typically of smaller file size, and can be easily repurposed in multiple locations on a site. SVG files can be opened with Adobe Illustrator, Photoshop, InDesign, Visio or any modern web browser such as Chrome, Firefox, Edge or Internet Explorer.

#### Raster graphics (JPG and PNG)

A raster image is a photograph or picture made up of pixels. Raster files are suitable for emailing, placing in Word documents and for web use.

JPG – Usually suitable for many applications including printed materials, provided there is an appropriate resolution for the purpose. It can also be used for lower resolution internet and web graphics and on computer presentations in the RGB format. See Colour models description on page 6.

**PNG** – Perfect for internet and web graphics, or for use in presentations for display on a computer screen. PNG images have the option of assigning a transparent background, which allows the image to float over other graphic backgrounds. PNG format is **not** suitable for print use.

# FILE FORMATS, COLOUR MODELS AND USAGE

### **Colour models description**

#### CMYK (Cyan, Magenta, Yellow and Black)

These are the colours of the traditional four colour print process (full-colour). RGB images have to be converted to CMYK in the pre-press process in order to run on a printing press.



#### RGB (Red, Green and Blue)

These are the colours used to produce images on computer screens. Sources of RGB images are digital cameras, scanners, video capture and web pages. RGB images are not appropriate for print use.

#### **RGB** colours

Web use colour only for screen.



The Registered tax practitioner symbol is available in colour, mono and mono reverse.

#### Colour

The colour version of the symbol should be used on a white background whenever possible.







BAS agent 12345678



Tax (financial) adviser 12345678



Tax agent 12345678



BAS agent 12345678



Tax (financial) adviser 12345678

When colour is not available, the mono or mono reversed version may be used. However, a level of contrast must be maintained for maximum legibility.

#### Mono



Tax agent 12345678



BAS agent 12345678



Tax (financial) adviser 12345678



Tax agent 12345678



BAS agent 12345678



Tax (financial) adviser



100% Black

#### Mono reverse



White reverse

# FILE FORMATS, COLOUR MODELS AND USAGE

File name	Colour	Use	File format	Sample
tpb_registered_bas_cmyk tpb_registered_tax_cmyk tpb_registered_adviser_cmyk tpb_registered_bas_Inline_cmyk tpb_registered_tax_Inline_cmyk tpb_registered_tax_Inline_cmyk	CMYK	For four-colour process or digital printing.	SVG	Tax agent BAS agent Tax (financial) adviser
tpb_registered_bas_rgb tpb_registered_tax_rgb tpb_registered_adviser_rgb tpb_registered_bas_Inline_rgb	RGB	For web/screen use only.	JPG	12345678 12345678 12345678  Tax agent 2 BAS agent Tax (fruncial) adviser
tpb_registered_tax_Inline_rgb tpb_registered_adviser_Inline_rgb			PNG	
tpb_registered_bas_black tpb_registered_tax_black	Black	For black and white printing.	SVG	Tax agent 12345678 Tax agent 12345678  Tax agent 12345678  Tax financial) adviser 12345678
tpb_registered_adviser_black tpb_registered_bas_Inline_black tpb_registered_tax_Inline_black		For black and white printing and web use.	JPG	
tpb_registered_adviser_Inline_black		For black and white web use.	PNG	
tpb_registered_bas_white tpb_registered_tax_white tpb_registered_adviser_white tpb_registered_bas_Inline_white	White	For reversed background only. For printing only.	SVG	Tax agent 12345678 Tax figured adviser 12345678  Tax agent 12345678  Tax agent 12345678  Tax agent 12345678  Tax figured adviser 12345678
tpb_registered_bas_inline_white tpb_registered_tax_Inline_white tpb_registered_adviser_Inline_white		For reversed background only. For web only.	PNG	

### **EXAMPLES**

The following examples show recommended uses of the symbol with your practice stationery.

### **Example of letterhead**

**Size:** 210mm x 297mm

Symbol size: Minimum 18mm width



Headoffice: PO BOX 000, Town/City 0000, or 2 Road name Suburb Town/City 0000

Phone: 9200 4300 Fax: 9200 4301
Email: name@company.com web: www.company.com

Date

Name Surname Position Address 1 Address 2

Dear Sir/Madam

Eles quaepernam, sit magnia sendam vid ma vel eum faccate possitatem nectatur, inctibeatur, odit officidem fugitis sandi in prorerum autemosam int.

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Yours sincerely,

Your name Your position







### **EXAMPLES OF ALTERNATIVE LETTERHEADS**

2 Road name Suburb Town/City 0000

#### Example 1

Name Surname Address 2

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YOUR LOGO

#### Example 2

Name Surname Position Address 1 Address 2

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Ficae paribea rchilicium quamus es quatur? Qui odis eium necearit eaque mod quo tem aliquam uscitas alique coneseque pa corem ea sunt re vit mo exerspe rsperum harcit laborrorum alictaquia doloritatur suntotate la cum voluptas non precusciet rem aliquae cepernatem qui doluptio. Sime eicae sita ent est, sentibusdae coreser umquae omnimin ctotat.

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Yours sincerely



YOUR LOGO

2 Road name Suburb Town/City 0000 Phone: 9200 4300 Fax: 9200 4301 Email: name@compa web: www.compar

Cuda illorruptio te nonseque nimolut optatur. ABN: XXX000 XX000

#### Example 3

leadoffice: O BOX 000, Town/City 0000 2 Road name Suburb Town/City 0000

Phone: 9200 4300 Fax: 9200 4301 Email: name@company.co web: www.company.com

Date

Name Surname Position

Eles quaepernam, sit magnia sendam vid ma vel eum faccate possitatem nectatur, inctibeatur, odit officidem fugitis sandi in prorerum autemosam int.

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#### Example 4



YOUR LOGO

PO BOX 000, Town/City 0000

Date

Name Surname Position Address 1 Address 2

Dear Sir/Madam

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Yours sincerely



Cuda illorruptio te nonseque nimolut optatur. ABN: XXX000 XX000

# **EXAMPLES OF 'WITH COMPLIMENTS' SLIPS**

### 'With compliments' slip

**Size:** 210mm x 90mm

Symbol size: Minimum 18mm width

#### Example 1



#### Example 2



#### Example 3



#### Example 4



#### Example 5



#### Example 6



# **EXAMPLES OF BUSINESS CARDS**

#### Standard business card

Size: 90mm x 55mm

Symbol size: Minimum 18mm width

#### Example 1



#### Example 2



#### Example 3



#### Example 4



# **EXAMPLES OF ENVELOPE**

### **Standard DL envelope**

**Size:** 220mm x 110mm

Symbol size: Minimum 18mm width



# **EXAMPLES OF FAX COVER SHEETS**

#### Standard fax cover sheet

**Size:** 210mm x 297mm

Symbol size: Minimum 18mm width

#### Example 1



2 Road name Suburb Town/City 0000

Phone: 9200 4300 Fax: 9200 4301 Email: name@company.com web: www.company.com

01 March 2012 Date:

Fax number: (02) 6211 1234 Attention: First Lastname

Company: The company name Total pages:

Dear Sir/Madam

Eles quaepernam, sit magnia sendam vid ma vel eum faccate possitatem nectatur, inctibeatur, odit officidem fugitis sandi in prorerum autemosam int.

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Your name



#### Example 2



2 Road name Suburb Town/City 0000

Phone: 9200 4300 Fax: 9200 4301 mpany.com web: www.company.com

Attention: First Lastname Company: The company name

Total pages:

Dear Sir/Madam

Eles quaepernam, sit magnia sendam vid ma vel eum faccate possitatem nectatur, inctibeatur, odit officidem fugitis sandi in prorerum autemosam int.

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Yours sincerely,

Your name Your position



#### Example 3



Phone: 9200 4300 Fax: 9200 4301 Email: name@company.co web: www.company.co

Company: The company name Total pages:

Dear Sir/Madam

Fax number:

Attention:

Eles quaepernam, sit magnia sendam vid ma vel eum faccate possitatem nectatur, inctibeatur, odit officidem fugitis sandi in prorerum autemosam int.

(02) 6211 1234

First Lastname

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Yours sincerely.

Your name



Example 4



Headoffice: PO BOX 000, Town/City 0000

2 Road name Suburb Town/City 0000 Phone: 9200 4300 Fax: 9200 4301 Email: name@company.com web: www.comm

Date: 01 March 2012 Fax number: (02) 6211 1234 Attention: First Lastname Company: The company name

Total pages:

Dear Sir/Madam

Eles quaepernam, sit magnia sendam vid ma vel eum faccate possitatem nectatur, inctibeatur, odit officidem fugitis sandi in prorerum autemosam int.

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Your name



Cuda illorruptio te nonseque nimolut optatur. ABN: XXX000 XX000

### **EXAMPLES OF RECRUITMENT ADVERTISEMENTS**

#### Various size of advertisements

Symbol size: Minimum 22mm width for web media

#### Full colour example



#### Black and white (greyscale) example



#### Full colour example



#### Revised white example

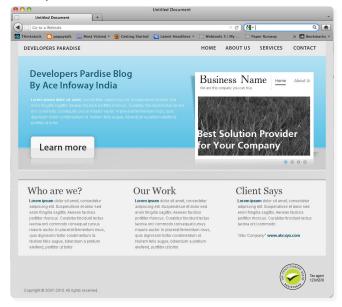


### **EXAMPLES OF WEBSITES**

### **Various layout of websites**

Symbol size: Minimum 22mm width for web media

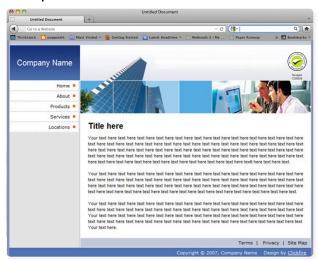
#### Example 1



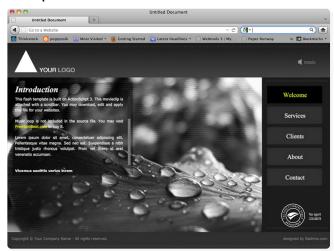
#### Example 2



#### Example 3



#### Example 4



# **EXAMPLES OF WINDOW SIGNAGES**

### **Window signages**

Please check signage print specification with the print company **Symbol size:** Minimum 18mm width for print media

#### Example 1



Example 2



Example 3



Example 4



### **AUTHORISED USE OF THE SYMBOL**

The Registered tax practitioner symbol may only be used:

- by registered tax practitioners who have agreed to and abide by the Terms and conditions of use for the symbol, including a requirement to comply with the Registered tax practitioner symbol guidelines
- by a registered tax practitioner whose licence to use the symbol has not been cancelled by the TPB
- if it is accompanied by the tax practitioner's registration number
- in accordance with any directions the TPB may publish from time to time on its website (tpb.gov.au).

Where a registered tax practitioner partnership contracts with another entity to provide a tax agent or BAS service or tax (financial) advice, they must use the partnership's registration number in conjunction with the symbol, **not** the registration number of any registered tax practitioner partner associated with the partnership.

Where a registered tax practitioner company contracts with another entity to provide a tax agent or BAS service or tax (financial) advice, they must use the company's registration number in conjunction with the symbol, **not** the registration number of any other registered tax practitioner associated with the company.

### **Restrictions using the symbol**

The registered tax practitioner symbol must not be used inappropriately. Some examples of inappropriate use are using it:

- in a manner that breaches the Terms and conditions of use, including a requirement to comply with the Registered tax practitioner symbol guidelines
- in a manner that breaches any directions from the TPB about its use
- without a tax practitioner's registration number
- without any connection to the provision of tax agent or BAS or tax (financial) advice services by, or on behalf of, a registered tax practitioner
- without the name of the registered tax practitioner on written materials
- in a misleading or deceptive manner, or in any way that is illegal
- in a manner that infringes the TPB's intellectual property and other rights in the symbol –for example, the TPB's registered rights in relation to the symbol as a certified trade mark
- in a way that is likely to damage the reputation of the symbol or the TPB
- in a manner that makes improper or undesirable associations with the symbol – for example, it must not be displayed on gambling or adult entertainment websites.

If a tax practitioner sells their business, or relocates their business premises, the tax practitioner must not permit the symbol to remain on signs, awnings or other visual displays at their former business premises. They must remove the symbol from any signs, awnings or other visual displays, at their own expense when they leave the premises or if directed to do so by the TPB.

### When the symbol must not be used

The Registered tax practitioner symbol must not be used where an entity:

- is not registered with the TPB
- does not apply to renew their tax or BAS agent or tax (financial) adviser registration within the required timeframe in the TASA
- submits an application for renewal of their registration and the TPB rejects the renewal application
- surrenders their registration
- has died
- goes into external administration or is wound up (where the entity is a company)
- is suspended or terminated as a registered tax practitioner by the TPB
- has been directed by the TPB to refrain from using the symbol.

# **EXAMPLES OF INCORRECT USE**

#### Incorrect use

The following is a non-exhaustive list of examples of incorrect use of the Registered tax practitioner symbol:

- 1 attempting to redesign or amend the symbol
- 2 rotating the symbol or placing it on an angle
- 3 applying effects to the symbol for example, key lines, drop shadows, glows or outlines
- 4 altering the colour of the symbol

- placing the symbol on a patterned, photographic or complicated background
- 6 allowing other elements within the exclusion zone or obscuring the symbol in any way
- 7 distorting the symbol to fit a space or application



















- 8 supplying the symbol to any external service provider or other entity without permission from the TPB (unless it is to an entity who is engaged in facilitating your use of the symbol)
- 9 using the symbol below the minimum size requirements
- 10 re-positioning the registration number

- 11 using the symbol without the registration number
- 12 using coloured text for the registered registration number
- inserting the registration number at a font size smaller than seven point.
- 14 cobranding the symbol with the TPB or other logos













# FOR MORE INFORMATION

For more information about the Registered tax practitioner symbol:

- visit the TPB's website at **tpb.gov.au**
- phone **1300 362 829** between 9.00am and 5.00pm Monday to Friday.

