

Disqualifying events declaration and consent form

Who must complete this form?

You must complete this form if you are seeking to be (or are presently) **employed** or **used** by a registered tax practitioner to provide tax agent services on their behalf.

You **do not** need to complete this form if you are **currently**:

- a registered (and not suspended) tax agent or BAS agent , or
- a qualified tax relevant provider.

You may be an individual or the authorised representative of a company, partnership, or other entity type.

A separate form is required for every individual or entity who provides tax agent services on behalf of the registered tax practitioner.

This form is required to:

- assist the tax practitioner to undertake appropriate proof of identity enquiries to confirm your identity
- ensure the tax practitioner has written notice confirming whether you are, or are not, a disqualified entity.

If you are a disqualified entity, this form enables you to provide your consent for the registered tax practitioner to apply to the Tax Practitioners Board (TPB) for approval to employ or use (or continue to employ or use) you to provide tax agent services on their behalf.

It is a breach of the TPB's Code of Professional Conduct (Code) for registered tax practitioners to provide tax agent services in connection with certain types of 'arrangements' with a disqualified entity. These types of arrangements **cannot be approved** by the TPB. For further information refer to [Code obligations when you employ, use or have an arrangement with a disqualified entity](#).

How do I submit this form?

Once completed, you must provide this form to the registered tax practitioner that seeks to employ or use (or continue to employ or use) you to provide tax agent services on their behalf.

What is a disqualifying event?

There are certain events that disqualify an individual or entity (together referred to as an 'entity' in this form) from providing tax agent services on behalf of a registered tax practitioner. **Section C** of this form below describes these events. An entity which has had one of these events occur is a 'disqualified entity'. For further information refer to [Code obligations when you employ, use or have an arrangement with a disqualified entity](#).

Section A: Entity details

Your entity type (select one from the options below)		
<input type="checkbox"/> Individual	<input type="checkbox"/> Company	<input type="checkbox"/> Partnership
Your name		
Full legal name (if an individual, include your first name, middle name(s) and last name)		
Date of birth (if an individual entity)		
Date of birth		
Your full address		
Residential (required for individual entities)		
Business		
Postal		
Your telephone number		
Landline number (include area code)		
Mobile number		

Tax File Number (TFN), Australian Business Number (ABN), Australian Company Number (ACN) and TPB registration number

(You are not legally required to provide a TFN. If you do not provide a valid TFN or we cannot identify you, further proof may be required and this may delay the processing of this form)

TFN	
ABN (if applicable)	
ACN (if applicable)	
Email address	
Your TPB registration number (where applicable, this includes if you were previously registered as a tax practitioner with the TPB or if your TPB registration is currently suspended)	

Section B: Details of other entities

If you also use or employ other entities to provide tax agent services on behalf of the registered tax practitioner, provide the details of these entities below.

Full name of the entity	ABN/ACN (if applicable)	Previous tax practitioner registration number (if applicable)

i Each entity listed in Section B will need to complete their own separate form and provide a copy to the registered tax practitioner.

Section C: Disqualifying events

Did one or more of the following 10 events occur in respect of the entity named in Section A within the last 5 years?

Event	Did this event occur to you? Answer Yes or No
<p>You have been convicted of a serious taxation offence.</p> <p>(an offence specified in the Criminal Code, if it relates to a tax liability or a taxation offence that is punishable by a fine exceeding 40 penalty units or imprisonment (or both))</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>You have been convicted of a serious offence</p> <p>(an offence against an Australian law that is punishable by imprisonment for a period exceeding 12 months)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>You have been convicted of an offence involving fraud or dishonesty</p> <p>(an 'offence involving fraud or dishonesty' takes its ordinary meaning and is determined by reference to community standards. For example, the Criminal Code (which is an Act or legislation of Parliament) defines 'dishonest' as dishonest according to the standards of ordinary people in circumstances where the defendant is aware of these standards.)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>You have been penalised for being a promoter of a tax exploitation scheme.</p> <p>(An individual/entity is considered to have been 'penalised for being a promoter of a tax exploitation scheme' if they have been ordered to pay a civil penalty for engaging in conduct that results in the individual/entity (or another entity) being a promoter of a tax exploitation scheme as defined in Division 290 of Schedule 1 to the <i>Taxation Administration Act 1953</i>.)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>You have been penalised for implementing a scheme that has been promoted on the basis of conformity with a product ruling in a way that is materially different from that described in the product ruling.</p> <p>(An individual/entity is considered to have been 'penalised for implementing a scheme' as described if they have been ordered to pay a civil penalty for engaging in such conduct as defined in Division 290 of Schedule 1 to the <i>Taxation Administration Act 1953</i>.)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No

<p>You have become an undischarged bankrupt or have gone into external administration.</p> <p>(An individual 'become(s) an undischarged bankrupt' if they have been declared bankrupt under the <i>Bankruptcy Act 1966</i> and have not been discharged from the bankruptcy. Note that even if an individual is no longer an undischarged bankrupt, that individual will remain a disqualified entity for the period within five years of the date they became an undischarged bankrupt.</p> <p>A company 'go(es) into external administration' if it goes into external administration as defined in the <i>Corporations Act 2001</i>. This generally means that its directors are required to relinquish direction of its affairs to a receiver, administrator, provisional liquidator or liquidator. Note that even if a company is no longer under external administration, that company will remain a disqualified entity for the period within five years of the date the company went into external administration.)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>You have had action taken against you by the TPB and had a sanction imposed for failure to comply with the TPB's Code of Professional Conduct (Code).</p> <p>(Sanctions may include: a written caution, an order, suspension or termination of registration)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>You have had your registration terminated by the TPB due to:</p> <ul style="list-style-type: none"> • an event affecting continued registration has occurred • ceasing to meet a registration requirement for tax agents or BAS agents • breaching a condition of registration. 	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>You have had your registration or registration renewal application rejected by the TPB for failing to meet a registration requirement (with the exception of qualifications or relevant experience requirements)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>You have been found by the TPB through investigations or by a Court to have contravened the <i>Tax Agent Services Act 2009</i> (TASA).</p> <p>(The contravention may relate to the Code, civil penalty provisions or notification obligations relating to changes to registration details or circumstances.)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you answered 'yes' to any of the events listed above, provide details of the event (including the date the event occurred) in the space provided below.

If you consent to the tax practitioner applying to the TPB for approval to employ or use you to provide tax agent services on their behalf, you will need to provide evidence or supporting documents of the event(s) that occurred.

Section D: Entity Declaration

IMPORTANT

A failure to disclose that you are a disqualified entity to a registered tax practitioner with which you are seeking to be employed, used or have an arrangement with to provide tax agent services may result in a breach of the *Tax Agent Services Act 2009*, giving rise to civil penalties being imposed of up to \$68,750 for individuals and \$343,750 for body corporates.

A person who gives information and documents to the TPB knowing that the information or documents are false or misleading, may be guilty of an offence or offences under sections 8K and/or 8N of the *Taxation Administration Act 1953* and/or sections 137.1 and 137.2 of the *Criminal Code Act 1995*.

I declare that all the information I have given on this form is true and correct.

Name of the (authorised) person making the declaration _____

Signature _____

Position of the authorised person making the declaration _____

Date _____

Section E: Disqualified Entity Consent

You (or your authorised representative) must complete this section if you:

- responded **YES** to any of the events within the table in Section C of this form, **AND**
- you consent to the registered tax practitioner seeking approval from the TPB to employ or use your services to provide tax agent services on their behalf.

I consent to registered tax practitioner applying to the Tax Practitioners Board (TPB) for approval to employ or use my / the entity's services to provide tax agent services on their behalf, and will provide accurate and complete information and documentation to assist the TPB to consider the application.

I understand that:

The TPB will review all the information provided by the applying registered tax practitioner, including this form, and will offer only the applying tax practitioner the opportunity to make submissions prior to the TPB making its decision.

The TPB will undertake its own enquiries into the event/s marked 'YES' in Section C and any other enquiries it considers relevant, which may include a criminal check, and liaising with other government agencies.

A person who gives information and documents to the TPB knowing that the information or documents are false or misleading, may be guilty of an offence or offences under sections 8K and/or 8N of the *Taxation Administration Act 1953* and/or sections 137.1 and 137.2 of the *Criminal Code Act 1995*.

Name of the (authorised) person providing the consent _____
Signature _____
Position of the authorised person providing the consent _____
Date _____

Privacy notice

The *Privacy Act 1988* protects the privacy of individuals and sets out Australian Privacy Principles (APPs) applicable to the collection, use and storage of personal information by Australian government agencies.

The TPB is authorised by the *Tax Agent Services Act 2009* (TASA) to collect the information requested in this form for the purpose of assessing an application from a tax practitioner to employ or use (or continue to employ or use) you to provide tax agent services on their behalf.

Your personal information will be used and stored in accordance with the APPs.

Where we are authorised or required by the TASA to do so, some of the information collected from you may be provided to other government agencies, including the Australian Taxation Office (ATO), the Australian Securities and Investments Commission (ASIC) and law enforcement agencies.

Where we are authorised under the TASA to do so and it is considered to be relevant to processing this form, we may also seek information about you from the ATO and/or ASIC.

You are not required to provide your tax file number (TFN), however if you do not provide your TFN there may be delays in processing the form. Further information about our [privacy](#) practices is available on our website. For any enquiries relating to our collection, use and storage of your information, including how to access and correct your information or to make a privacy complaint, please contact the TPB privacy officer at TPBlegalunit@tpb.gov.au
