

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

	Primary qualification	<a href="#">Board approved course in GST/BAS taxation principles</a>	Voting member of a recognised BAS or tax agent association	Relevant experience
<b>101</b> <b>Accounting qualifications</b>	At least Certificate IV Financial Services in bookkeeping or accounting	✓	✗	1,400 hours in past 4 years
<b>102</b> <b>Professional association membership</b>	At least Certificate IV Financial Services in bookkeeping or accounting	✓	✓	1,000 hours in past 4 years