



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

	Primary qualification	<u>Board approved course in GST/BAS taxation principles</u>	Voting member of a recognised BAS or tax agent association	<u>Relevant experience</u>
101 Accounting Qualifications	At least Certificate IV Financial Services in bookkeeping or accounting	Required	Not required	1,400 hours in past 4 years
102 Professional association membership	At least Certificate IV Financial Services in bookkeeping or accounting	Required	Required	1,000 hours in past 4 years