

16th February 2010
Explanation of the Tax Practitioners Boards Online form for

“NOTIFYING” of your “REGISTRATION”

Level 27
Rialto South Tower
525 Collins Street
MELBOURNE 3000

Please note that this process is to “NOTIFY” the board in adherence with the Transitional Provisions of Sch2, Part 2, Sn 5 (1) & (2) of the transitional act.

Tel: 1300 85 61 81
Fax: 1300 85 73 93
info@icb.org.au
www.icb.org.au

Based on known information to date this is the way to enter the system available now.

This has been made available by the Tax Practitioners Board as from today.

The following pages are aimed to inform you what the online application asks for and how to prepare yourself for the process and indication of how to answer the form.

It appears that the Board will consider all entrants to the system as the same, hence whether you register via these “Notification” provisions or through the other registration mechanisms your status will be the same.

It appears you will be “taken to be a registered BAS agent” and all the new law and requirements and privileges apply to you.

DO YOU QUALIFY to notify the board?

YES: If you were directed by a tax agent in relation to your BAS work previously or a voting member of one of the 7 previously recognised accounting associations then you qualify.

YES: If you were previously (prior to 1 March) providing BAS Services that now require you to be registered then you may also notify and be eligible.

YES: If you were doing what the ATO allowed as stated on their website Refer www.icb.org.au/BAS_Agent for a copy of the ATO instructions: ordinary bookkeeping, Using Commercially available accounting software (Barry and Norm)

WHEN: You can do this notification anytime in the 6 months up to 31 August 2010

IN THE MEANTIME: If you plan to notify and then do within the 6 months, then you can keep providing BAS Services under the new law legally even before you have notified.

WHAT THEN: We are hoping that the Board will at least acknowledge your notification.

Further questions: (Cause we have some aswell that we have approached the Board) please email us at Tara@icb.org.au

ICB BAS Agent Preparation Team

The screenshot shows the Australian Government Tax Practitioners Board website. The header includes the Australian Government logo and the Tax Practitioners Board logo. A navigation menu contains links for home, at a glance, tax agents, BAS agents, board, legislation, and contact us, along with a search bar. The main content area is titled 'BAS Notification for transitional registration' and 'Section 1: Notifier's Identity'. It instructs the user to enter details for a new application. The form fields include: *Type of Registration (a dropdown menu), *Email (a text input field), and *Pin (a text input field). A note states: 'Insert a PIN between 4 and 10 characters. You will need these details to return to a partially completed form.' A 'Next' button is located at the bottom of the form. The footer contains links for Home, Copyright, Disclaimer, Privacy, Collection of Personal Information, Links, and Accessibility, and a copyright notice for the Commonwealth of Australia 2009.

Email: this is to identify this instance of the form so that you can access this form later on
Pin: speaks for itself

The screenshot shows the Australian Government Tax Practitioners Board website. The header includes the Australian Government logo and the Tax Practitioners Board logo. A navigation menu contains links for home, at a glance, tax agents, BAS agents, board, legislation, and contact us, along with a search bar. The main content area is titled 'BAS Notification for transitional registration' and 'Section 1: Individual Identity'. It states: 'Previous application not found. A new application has been started.' and 'Please provide details of individual notifier or one director or partner if notifier is a company or partnership.' The form fields include: *Title (a dropdown menu with 'Mr' selected), *First name (a text input field), Middle name (a text input field), *Last name (a text input field), and *Date of birth (a text input field). 'Previous' and 'Next' buttons are located at the bottom of the form. The footer contains links for Home, Copyright, Disclaimer, Privacy, Collection of Personal Information, Links, and Accessibility, and a copyright notice for the Commonwealth of Australia 2009.

Section 1: Individual Identity: If it is simply you “notifying” for you as a registered BAS Agent in your own right then these are your details.

If you are “notifying” for a business entity then you are detailing here a Director or Partner whom is not necessarily the individual BAS Agent associated with this business.

If you trade through your business entity at this stage you will need to complete the notification for both yourself personally as the individual but then also the entity that was doing the work previously and will continue to do so. So two notifications!!!!

We are seeking clarification of this position from the Board however this advice is consistent with the intent of the legislation.

The screenshot shows the Australian Government Tax Practitioners Board website. The page title is "BAS Notification for transitional registration". The form is titled "Section 2: Identity" and includes the following fields and options:

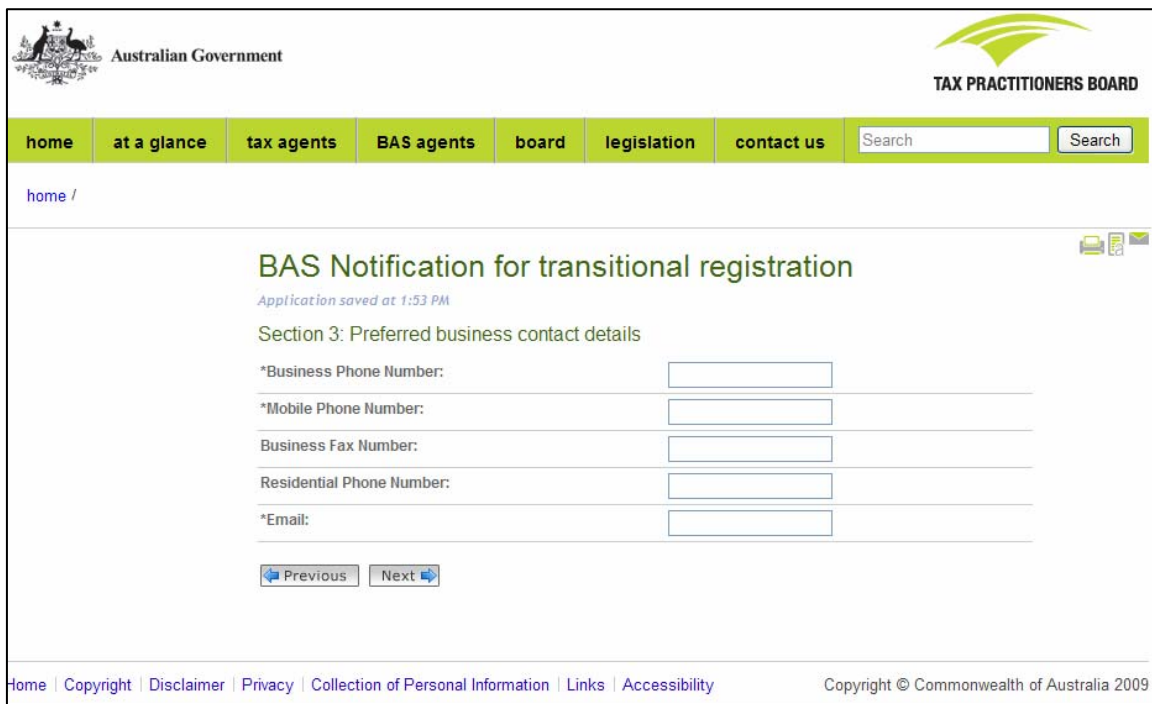
- *Does the notifying entity have access to the BAS service provider view of the Tax Agent Portal (also known as BSP Portal access)? Yes No
- If Yes, what is the ABN of the entity accessing the portal?
- Tax File Number (TFN) of entity notifying - You are not required to provide your TFN. However, if you do not provide your TFN there may be delays in processing your notification.
- Australian Business Number (ABN) of entity notifying
- Company/Partnership name for registration (if applicable)
- ACN of company applicants (if applicable)
- Business/Trading Name (if applicable)

Navigation buttons:

Footer: Home | Copyright | Disclaimer | Privacy | Collection of Personal Information | Links | Accessibility Copyright © Commonwealth of Australia 2009

Section 2: Identity: This is all pretty self explanatory.
Note that you will need the following on hand:

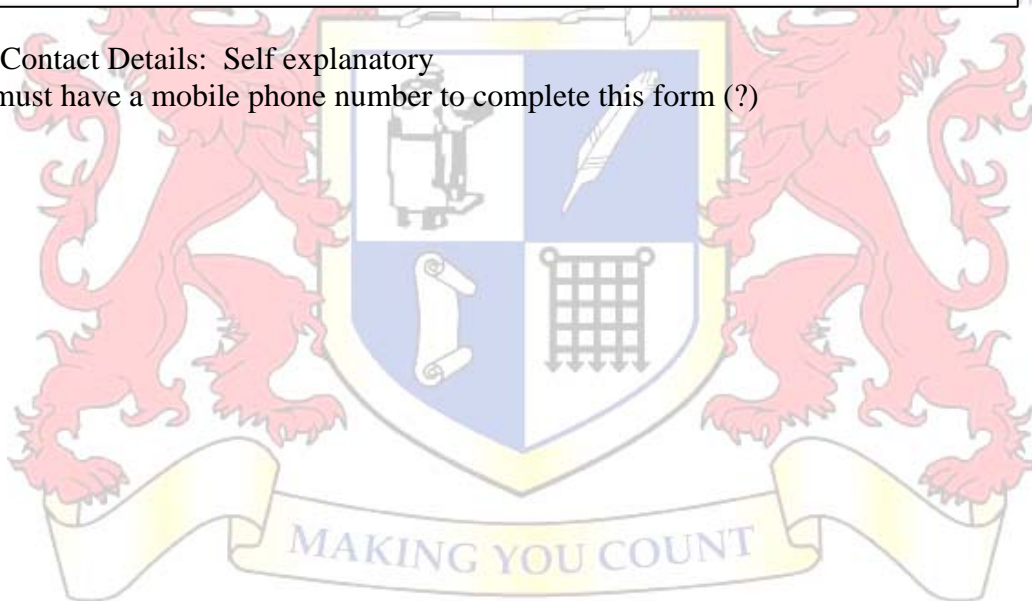
- ABN of person who has ATO Portal use
- TFN (optional well sort of)
- ABN of the business
- ACN of the company



The screenshot shows the Australian Government Tax Practitioners Board website. The header includes the Australian Government logo and the Tax Practitioners Board logo. The navigation menu has links for home, at a glance, tax agents, BAS agents, board, legislation, and contact us, along with a search bar. The main content area is titled "BAS Notification for transitional registration" and shows "Application saved at 1:53 PM". The section is "Section 3: Preferred business contact details" and contains five input fields: *Business Phone Number, *Mobile Phone Number, Business Fax Number, Residential Phone Number, and *Email. There are "Previous" and "Next" buttons at the bottom of the form. The footer contains links for Home, Copyright, Disclaimer, Privacy, Collection of Personal Information, Links, and Accessibility, and a copyright notice for the Commonwealth of Australia 2009.

Section 3: Contact Details: Self explanatory

Note: you must have a mobile phone number to complete this form (?)



BAS Notification for transitional registration	
<i>Application saved at 1:56 PM</i>	
Section 4: Addresses	
Principal Place of Business	
*Address:	<input type="text"/> <input type="text"/> <input type="text"/>
*City:	<input type="text"/>
*State:	<input type="text"/>
*Postcode:	<input type="text"/>
Postal	
*Address:	<input type="text"/> <input type="text"/> <input type="text"/>
*City:	<input type="text"/>
*State:	<input type="text"/>
*Postcode:	<input type="text"/>
Residential	
Address:	<input type="text"/> <input type="text"/> <input type="text"/>
City:	<input type="text"/>
State:	<input type="text"/>
Postcode:	<input type="text"/>



Think you can probably deal with this.

BAS Notification for transitional registration

Application saved at 2:00 PM

Section 5: Professional affiliations

Membership (if applicable):

Association Name (if other):

Membership Number:

Section 5: Professional Associations

This lists all known associations that have been involved in the consultative forums with the tax board – it is not a statement that they have been “approved” or “recognised” by the new board

We encourage you to list ICB

BAS Notification for transitional registration

Application saved at 2:02 PM

Section 6: Professional Indemnity Insurance

Do you currently hold any form of professional indemnity insurance? Yes No

Details:
Please include insurance details including, Name of insurer, Policy Number, Level of cover and excess.

Section 6: Professional Indemnity Insurance

The Board has indicated that they are still contemplating the requirements around PI insurance however this may prevent the follow up information needing to be provided.

BAS Notification for transitional registration

Application saved at 2:27 PM

Section 7: Eligibility

*** Eligibility. Immediately before 1 March 2010, were you:**

A member (except a student member or retired member) of a recognised professional association?	<input type="radio"/> Yes <input type="radio"/> No
A bookkeeper working under the direction of a registered tax agent?	<input type="radio"/> Yes <input type="radio"/> No
A person who provides payroll services to an employer?	<input type="radio"/> Yes <input type="radio"/> No
Preparing or lodging an approved form about a taxpayer's liabilities, obligations or entitlements under a BAS provision?	<input type="radio"/> Yes <input type="radio"/> No
Giving advice about a BAS provision?	<input type="radio"/> Yes <input type="radio"/> No
Dealing with the Commissioner of Taxation or a person who is exercising powers or performing functions under a taxation law in relation to a BAS provision?	<input type="radio"/> Yes <input type="radio"/> No
Providing a BAS service within the meaning of the Tax Agent Services Act 2009 ?	<input type="radio"/> Yes <input type="radio"/> No

Section 7 is the key one
 Are you eligible for registration under the notify provisions: refer to comments at commencement of this document.

All items relate to your status before 1 March 2010
 For each item that you answer in the affirmative "Yes" then you will be asked to provide further details (refer below).

We deal with the question and the likely additional information below

1. Member of recognised Professional Association: These are the old system recognised accounting associations. Although the system allows you to list us as the association we strongly recommend that if you are an ICAA, CPA, NIA, CIMA, AMTA or ACCA member that you provide their details.

You need to be a full voting member of these organisations in order to qualify

A member (except a student member or retired member) of a recognised professional association?

Association Name:

Association Name (if other):

Membership Number:

2. Directed by a Tax Agent

Provide the details on the main or a single Tax Agent who directs your work for a client. If you use the ABN BAS Wizard program we recommend that you provide their details.

A bookkeeper working under the direction of a registered tax agent?	
Tax Agent Number - TAN (if known):	<input type="text"/>
Name of registered Agent:	<input type="text"/>

3. Payroll service provider

This section is supposed to apply to those services that are only external payroll providers. Hence if your business has only been providing outsourced payroll then answer YES and provide details here. If payroll has been part of your other services then this section is not meant to apply to you. However due to the operation of Sn 251L(7) you may have legally been providing payroll withholding advice and assistance and therefore providing details here would be ok – but we believe not necessary.

A person who provides payroll services to an employer?
Details: <input type="text"/>

4. Preparing or Lodging an approved form:

This is one of the exception areas of the transitional provisions, i.e. if your first two answers are no then you should also answer “no” to this question. Then you will not be required to complete the additional information.

They are not trick questions but in theory your answer could indicate your eligibility or lack thereof for other reasons. The “Notify” transitional provisions are not the means to confess that you have been illegal and beg forgiveness.

Please note that the ATO has provided guidance around what was considered acceptable under the old law – a PDF of that guidance can be obtained at www.icb.org.au/BAS_Agent if you followed this guidance then you were not considered in breach of Sn 251L(6) etc but neither should you answer this in the positive.

If you have answered YES to “member of an accounting association” or YES to “Directed by a Tax Agent” or YES to “payroll service” then YES is a valid and legal answer to this question, otherwise answer no as you are not permitted to do this under Sn 251L(7)

If you answer yes the following additional information is sought.
We do not expect that essays are required but please detail the range of services you have been providing legally as these answers may result in conditions being applied to your registration therefore prohibiting you from some aspect of the services you are allowed to provide going forward. Describe your level of experience in providing this service legally.

Preparing or lodging an approved form about a taxpayer's liabilities, obligations or entitlements under a BAS provision?

*Period Start Date: To

Details:

5. Giving advice about a BAS Provision

Similar to the above question – please refer detailed comment to #4 above.

If you have answered YES to “member of an accounting association” or YES to “Directed by a Tax Agent” or YES to “payroll service” then YES is a valid and legal answer to this question, otherwise answer no as you are not permitted to do this under Sn 251L(7)

Giving advice about a BAS provision?

*Period Start Date: To

Details:

6. Dealing with the commission

Similar to the above 2 questions – refer to detail in #4 above

If you have answered YES to “member of an accounting association” or YES to “Directed by a Tax Agent” or YES to “payroll service” then YES is a valid and legal answer to this question, otherwise answer no as you are not permitted to do this under Sn 251L(7)

Dealing with the Commissioner of Taxation or a person who is exercising powers or performing functions under a taxation law in relation to a BAS provision?

*Period Start Date: To

Details:

7. THE NEW LAW eligibility

If you complied with the ATO guidelines previously which would now under the new law require you to register then answer YES to this question i.e. YES I have been assisting my clients legally in areas of the BAS but am now required to register. Refer to ATO guidelines at www.icb.org.au/BAS_Agent

Providing a BAS service within the meaning of the Tax Agent Services Act 2009?

*Period From Date: To

Details:

The Process asks for these declarations

BAS Notification for transitional registration

Application saved at 3:34 PM

Section 8: Declaration

Before you submit this notification, please ensure that you have answered all relevant questions and that the information provided, including any supporting documentation, is true and correct.

Penalties may be imposed for providing false or misleading information or statements.

I acknowledge that if this notification is accepted that I, the company or partnership, will comply with the [Code of Professional Conduct](#) that regulates my personal and professional conduct.

I declare that the information in this notification, including any supporting documentation, is to the best of my knowledge, information and belief, true and correct in every particular.

It will then provide a summary of your answers prior to submitting the document

my knowledge, information and belief, true and correct in every particular.

[Privacy](#) | [Collection of Personal Information](#) | [Links](#) | [Accessibility](#) Copyright © Commonwealth of Australia 2009

The system seems to constantly save your form once you start so crashing out or coming back later is always possible – just remember the email address and pin you used at the start.