



Tax Administration and Tax Agent Services Legislation Amendment Regulation 2013

Select Legislative Instrument No. 130, 2013

I, Professor Marie Bashir AC CVO, Administrator of the Government of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the *Corporations (Fees) Act 2001*, the *Tax Agent Services Act 2009* and the *Taxation Administration Act 1953*.

Dated 13 June 2013

Marie Bashir
Administrator

By Her Excellency's Command

David Bradbury
Assistant Treasurer

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1 Name of regulation

This regulation is the *Tax Administration and Tax Agent Services Legislation Amendment Regulation 2013*.

2 Commencement

This regulation commences on the day after it is registered.

3 Authority

This regulation is made under:

- (a) the *Corporations (Fees) Act 2001*; and
- (b) the *Tax Agent Services Act 2009*; and
- (c) the *Taxation Administration Act 1953*.

4 Schedule(s)

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Corporations (Fees) Regulations 2001

1 Schedule 1 (table item 31A, paragraph (a) in column 2)

After “Statistics,” insert “the Tax Practitioners Board,”.

Tax Agent Services Regulations 2009

2 Paragraph 203(d) of Schedule 2

Repeal the paragraph, substitute:

- (d) if the application is made on or after 1 March 2013, and the individual was not previously registered under Part VIIA of the *Income Tax Assessment Act 1936*, the individual has successfully completed a course in commercial law that is approved by the Board.

Note: 1 March 2013 is 3 years after the day Part 2 of the *Tax Agent Services Act 2009* commenced.

3 Paragraph 205(a) of Schedule 2

Repeal the paragraph, substitute:

- (a) each of the following applies:
 - (i) the individual has successfully completed a course in basic accountancy principles that is approved by the Board;
 - (ii) the individual has successfully completed a course in Australian taxation law that is approved by the Board;
 - (iii) if the application is made on or after 1 March 2013, and the individual was not previously registered under Part VIIA of the *Income Tax Assessment Act 1936*, the individual has successfully completed a course in commercial law that is approved by the Board; and

Note: 1 March 2013 is 3 years after the day Part 2 of the *Tax Agent Services Act 2009* commenced.

Taxation Administration Regulations 1976

4 Regulation 48 (at the end of the table)

Add:

- 3 National Anti-Gang Taskforce

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