



Tax Agent Services (Code of Professional Conduct) Amendment (Measures No. 1) Determination 2024

I, Stephen Jones, Assistant Treasurer and Minister for Financial Services, make the following determination.

Dated 6 September 2024

Stephen Jones
Assistant Treasurer
Minister for Financial Services

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1 Name

This instrument is the *Tax Agent Services (Code of Professional Conduct) Amendment (Measures No. 1) Determination 2024*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *Tax Agent Services Act 2009*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

Tax Agent Services (Code of Professional Conduct) Determination 2024

1 Section 100

Repeal the section, substitute:

100 Application—instrument as originally made

Application

- (1) Except as otherwise provided in this instrument, the obligations included in this instrument on the day it commences (the *commencement day*), apply on or after:
 - (a) in relation to a registered tax agent or BAS agent, that has 100 employees or less as at 31 July 2024—1 July 2025;
 - (b) otherwise—1 January 2025.

Employee count to be undertaken at the practice or firm level

- (2) For the purposes of paragraph (1)(a), where a tax agent or BAS agent is an employee or member of a partnership or company that is also a registered tax or BAS agent, the employees of the partnership or company (or any other entity connected with, or an affiliate of, the partnership or company) are to be counted in determining how many employees a registered tax agent or BAS agent has.
- (3) If a registered tax agent or BAS agent stops being an employee or member of a partnership or company that is also a registered tax or BAS agent (*old firm*), and starts being an employee or member of another partnership or company that is also a registered tax or BAS agent (*new firm*) during the period starting on the commencement day and ending on 30 June 2025, then whether paragraph (1)(a) or (1)(b) applies to a tax agent or BAS at a particular time is to be determined based on whether they were an employee or member of the old firm or new firm at that time.

Record-keeping and false or misleading statements

- (3) To avoid doubt, section 15 (about false or misleading statements) applies to statements made, and section 30 (about the keeping of proper client records) applies to tax agent services provided, on or after the day the sections begin to apply to the registered tax agent or BAS agent under subsection (1).

2 Section 151

Omit “on or before the day this instrument commenced within 90 days from that day”, substitute “on or before the commencement day by no later than 30 days after section 45 begins to apply to the registered tax agent or BAS agent under subsection 100(1), if section 45 still applies to that matter at that time”.