



# Tax Agent Services Amendment (Register Information) Regulations 2024

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I, the Honourable Sam Mostyn AC, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 4 July 2024

Sam Mostyn  
Governor-General

By Her Excellency's Command

Stephen Jones  
Assistant Treasurer  
Minister for Financial Services

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## 1 Name

This instrument is the *Tax Agent Services Amendment (Register Information) Regulations 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.	5 July 2024

Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 Regulations 2022*

#### 1 Section 5

Insert:

*AAT* means the Administrative Appeals Tribunal.

*AAT Act* means the *Administrative Appeals Tribunal Act 1975*.

*register* means the register kept under section 60-135 of the Act.

#### 2 Before section 24

Insert:

### Division 1—Administrative assistance

#### 3 Section 25

Repeal the section, substitute:

### Division 2—Register of entities

#### 25 Authority for this Division

This Division (except for section 25F) is made for the purposes of subsection 60-135(1) of the Act.

#### 25A Basic information—current

- (1) This section applies in relation to an entity if the entity is required to be entered on the register for a period (the *entry period*).
- (2) At any time during the entry period when the entity is a registered tax agent or BAS agent:
  - (a) the information specified under subsection (4) must be entered on the register in respect of the entity; and
  - (b) that information must be up to date.
- (3) At any time during the entry period when the entity is not a registered tax agent or BAS agent, if the Board possesses information of a kind specified under subsection (4) (whether or not the information is up to date), then the most up to date information of that kind that the Board possesses must be entered on the register in respect of the entity.

#### *Current information*

- (4) For the purposes of subsections (2) and (3), the following information is specified:
  - (a) the name of the entity;
  - (b) the contact details for the entity;
  - (c) if the entity is a registered tax agent or BAS agent:

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- (i) the registration number of the entity; and
  - (ii) any relevant professional affiliation of the entity; and
  - (iii) the period for which the entity is to be registered as a registered tax agent or BAS agent; and
  - (iv) any condition to which the registration of the entity is subject.

## **25B Basic information—historical**

- (1) This section applies in relation to an entity if the entity is required to be entered on the register for a period (the *entry period*) under:
  - (a) section 25D (rejection of application for registration on integrity grounds); or
  - (b) section 25E (orders, suspensions and terminations by Board); or
  - (c) section 25H (Federal Court orders and injunctions); or
  - (d) subsection 60-125(2A) of the Act (which deals with findings by the Board that conduct has breached the Act).
- (2) At any time during the entry period when the entity is a registered tax agent or BAS agent:
  - (a) the information specified under subsection (4) must be entered on the register in respect of the entity; and
  - (b) that information must be up to date.
- (3) At any time during the entry period when the entity is not a registered tax agent or BAS agent, if the Board possesses information of a kind specified under subsection (4) (whether or not the information is up to date), then the most up to date information of that kind that the Board possesses must be entered on the register in respect of the entity.

### *Historical information*

- (4) For the purposes of subsections (2) and (3), the following information is specified:
  - (a) if the entity has, in the previous 5 years, had a name that is not the same as the entity's current name—each name that the entity has had during the previous 5 years;
  - (b) if the entity is a registered tax agent or BAS agent and has, in the previous 5 years, had a registration number that is not the same as the entity's current registration number—each registration number that the entity has had during the previous 5 years;
  - (c) if the entity is not a registered tax agent or BAS agent but has, at any time in the previous 5 years, been a registered tax agent or BAS agent—each registration number that the entity has had during the previous 5 years.

### *Exception—risk to personal safety*

- (5) Subsection (6) applies if an individual makes a request in writing to the Board that information specified under paragraph (4)(a), (b) or (c) not be entered on the register in respect of the individual, because doing so would pose a risk to the safety of the individual or the safety of a member of the individual's family.
- (6) If the Board is satisfied that:

- (a) entering that information on the register in respect of the individual would pose such a risk; and
- (b) having regard to that risk, it would not be appropriate to enter that information on the register in respect of the individual during a particular period (the *non-disclosure period*);

then, despite anything else in this instrument, that information must not be entered on the register in respect of the individual during the non-disclosure period.

- (7) For the purposes of subsections (5) and (6), entering information on the register in respect of an individual would pose a risk to the safety of the individual or the safety of a member of the individual's family if entering the information on the register would create, increase or maintain, or otherwise contribute to, such a risk.

### 25C Application for renewal of registration

If an entity that is a registered tax agent or BAS agent applies for renewal of its registration under section 20-20 of the Act, then a statement to that effect must be entered on the register in respect of the entity until:

- (a) the application is withdrawn or discontinued; or
- (b) the Board makes a decision on the application;

whichever occurs first.

### 25D Rejection of application for registration on integrity grounds

(1) If:

- (a) the Board has, under section 20-25 of the Act, decided to reject an application (a *registration application*) by an entity for registration (including renewal of registration) as a registered tax agent or BAS agent; and
- (b) subsection (2) of this section applies in relation to the entity; and
- (c) the Board decided to reject the entity's registration application because (or in part because):
  - (i) if the entity is an individual—the Board was not satisfied that the individual met the requirement set out in paragraph 20-5(1)(a) of the Act; or
  - (ii) if the entity is a partnership—the Board was not satisfied that the partnership met a requirement set out in subparagraph 20-5(2)(a)(ii), (b)(i) or (b)(iii) of the Act; or
  - (iii) if the entity is a company—the Board was not satisfied that the company met a requirement set out in paragraph 20-5(3)(a) or (c) of the Act;

then:

- (d) the entity must be entered on the register; and
- (e) the information specified under subsection (3) of this section must be entered on the register in respect of the entity;

for the period of 5 years starting on the day when the Board rejected the entity's registration application.

Note: The requirements mentioned in subparagraphs (c)(i), (ii) and (iii) of this subsection either impose a fit and proper person test on the entity (or a related entity), or require



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the entity (or a related entity) not to have been convicted of certain offences during the previous 5 years.

*When is an entity covered?*

- (2) This subsection applies in relation to the entity if:
- (a) at the rejection time, the entity is a registered tax agent or BAS agent; or
  - (b) both of the following apply:
    - (i) at the rejection time, the entity is not a registered tax agent or BAS agent, but has previously been a registered tax agent or BAS agent;
    - (ii) the rejection time is within the period of 5 years starting on the day when the entity last ceased to be a registered tax agent or BAS agent; or
  - (c) all of the following apply:
    - (i) at the rejection time, the entity is not a registered tax agent or BAS agent (regardless of whether the entity has previously been a registered tax agent or BAS agent);
    - (ii) the entity is required to be entered on the register for a period under section 25H (Federal Court orders and injunctions) or 25J (other court findings and decisions);
    - (iii) the rejection time is within the period mentioned in subparagraph (ii) of this paragraph; or
  - (d) all of the following apply:
    - (i) at the rejection time, the entity is not a registered tax agent or BAS agent (regardless of whether the entity has previously been a registered tax agent or BAS agent);
    - (ii) on or before the rejection time, the Board made an application to the Federal Court for an order under Subdivision 50-C of the Act, or an injunction under Subdivision 70-A of the Act, in relation to the entity;
    - (iii) immediately before the rejection time, the Federal Court had not decided the application; or
  - (e) both of the following apply:
    - (i) at the rejection time, the entity is not a registered tax agent or BAS agent, but has previously been a registered tax agent or BAS agent;
    - (ii) the Board is satisfied that it would be appropriate to enter the information specified under subsection (3) of this section on the register in respect of the entity for the period of 5 years starting on the day when the Board rejected the entity's registration application.

Note: For **rejection time**, see subsection (4).

*Specified information*

- (3) For the purposes of paragraph (1)(e), the following information is specified:
- (a) a statement to the effect that the Board has decided to reject the entity's registration application;
  - (b) the date on which the Board decided to reject the entity's registration application;
  - (c) the reason mentioned in subparagraph (1)(c)(i), (ii) or (iii) (whichever applies) for the Board's decision to reject the entity's registration application.

*Definitions*

- (4) In this section:

**rejection time**, in relation to an entity, means the time when the Board decided to reject the entity's application for registration as a registered tax agent or BAS agent, as mentioned in paragraph (1)(a).

**25E Orders, suspensions and terminations by Board**

- (1) If the Board has:
- (a) made an order in relation to an entity under section 30-20 of the Act; or
  - (b) suspended an entity's registration under section 30-25 of the Act; or
  - (c) terminated an entity's registration under section 30-30 or Subdivision 40-A of the Act;
- then:
- (d) the entity must be entered on the register; and
  - (e) the information specified under subsection (3) of this section must be entered on the register in respect of the entity;
- for the period prescribed under subsection (4) of this section.
- (2) However, paragraph (1)(c) does not apply in relation to the termination of an individual's registration under Subdivision 40-A of the Act if the registration was terminated because the individual died.

*Specified information*

- (3) For the purposes of paragraph (1)(e), the following information is specified:
- (a) a statement to the effect that an order has been made in relation to the entity, the entity's registration has been suspended or the entity's registration has been terminated (whichever applies);
  - (b) the date on which the order, suspension or termination takes effect;
  - (c) if an order has been made in relation to the entity—a summary of the content of the order;
  - (d) if an order has been made in relation to the entity and the order is in force for a period (see paragraph (6)(a))—the period for which order is in force;
  - (e) if the entity's registration has been suspended—the period for which the suspension is in force;
  - (f) if the entity's registration has been terminated and the Board determines, under section 40-25 of the Act, a period during which the entity must not apply for registration—a statement to the effect that the entity must not apply for registration during that period;
  - (g) the reasons for the order, suspension or termination;
  - (h) without limiting paragraph (g) of this subsection, if the reasons for the order, suspension or termination relate to particular conduct of the entity—details of that conduct.

Note 1: For when an order or a suspension takes effect, and for the period for which an order or a suspension is in force, see subsections (5) to (7) of this section.

Note 2: For when a termination takes effect, see subsection 40-20(2) of the Act.

*Prescribed period*

- (4) For the purposes of subsection (1), the following period is prescribed:
- (a) if an order has been made in relation to the entity as mentioned in paragraph (1)(a)—the longer of:
    - (i) the period of 5 years starting on the day when the order takes effect; and
    - (ii) if the order is in force for a period (see paragraph (6)(a))—the period for which the order is in force;
  - (b) if the entity’s registration has been suspended as mentioned in paragraph (1)(b)—the longer of:
    - (i) the period of 5 years starting on the day when the suspension takes effect; and
    - (ii) the period for which the suspension is in force;
  - (c) if the entity’s registration has been terminated as mentioned in paragraph (1)(c)—the period of 5 years starting on the day when the termination takes effect.

*Timing of orders*

- (5) For the purposes of this section, an order made under section 30-20 of the Act takes effect at the following time:
- (a) if the order specifies a period as mentioned in paragraph 30-20(2)(a) or (b) of the Act—the start of that period;
  - (b) otherwise—the start of the day after the day when the order is given.
- (6) For the purposes of this section:
- (a) an order made under section 30-20 of the Act is in force for a period if the order specifies a period as mentioned in paragraph 30-20(2)(a) or (b) of the Act; and
  - (b) if the order specifies such a period, then the order is in force for that period.

*Timing of suspensions*

- (7) For the purposes of this section, if an entity’s registration is suspended for a period under section 30-25 of the Act, then:
- (a) the suspension takes effect at the start of that period; and
  - (b) the suspension is in force for that period.

**25F Findings of investigations by Board**

- (1) This section applies if:
- (a) the Board investigates conduct of an entity (the **contravening entity**) under section 60-95 of the Act and finds that the conduct (the **contravening conduct**) breaches the Act; and
  - (b) the Board makes a decision (a **publication decision**) under subparagraph 60-125(2)(b)(v) of the Act in relation to the contravening entity.
- (2) For the purposes of subparagraph 60-125(2)(b)(v) of the Act:
- (a) the prescribed information in respect of the contravening entity is the following:

- (i) details of the Board's finding that the conduct of the contravening entity breaches the Act, including details of the contravening conduct and the reasons for the Board's finding;
  - (ii) if the contravening entity has been a registered tax agent or BAS agent, and the contravening entity's registration lapsed after the contravening entity engaged in the contravening conduct and before the Board made the publication decision—a statement to that effect;
  - (iii) any other information relating to the Board's finding, or the publication decision, that the Board considers appropriate; and
- (b) the prescribed period is the period of 5 years starting on the day when the Board makes the publication decision.

Note: Under subsection 60-125(2A) of the Act, the contravening entity, and the prescribed information, must be entered on the register for the prescribed period.

## 25G Applications by Board to Federal Court

- (1) If:
- (a) the Board applies to the Federal Court for an order under Subdivision 50-C of the Act that an entity pay a pecuniary penalty because (according to the Board) the entity has contravened a civil penalty provision of the Act; or
  - (b) the Board applies to the Federal Court for an injunction under Subdivision 70-A of the Act restraining an entity from engaging in conduct, or requiring an entity to do something, because (according to the Board) the entity has engaged, or is proposing to engage, in conduct that would constitute a contravention of a civil penalty provision of the Act;
- then:
- (c) the entity must be entered on the register; and
  - (d) the information specified under subsection (2) of this section must be entered on the register in respect of the entity;
- for the period prescribed under subsection (3) of this section.
- (2) For the purposes of paragraph (1)(d), the following information is specified:
- (a) a statement to the effect that the Board has applied to the Federal Court for the order or injunction;
  - (b) details of the civil penalty provision to which the application relates;
  - (c) if paragraph (1)(a) applies—details of the conduct of the entity that allegedly contravened the civil penalty provision;
  - (d) if paragraph (1)(b) applies—details of the conduct, or proposed conduct, of the entity that allegedly would constitute a contravention of the civil penalty provision;
  - (e) details of the order or injunction sought by the Board.
- (3) For the purposes of subsection (1), the prescribed period is the period that:
- (a) starts on the day when the Board makes the application for the order or injunction; and
  - (b) ends on the day when:
    - (i) the application for the order or injunction is withdrawn or discontinued; or
    - (ii) the Federal Court makes or grants, or refuses to make or grant, the order or injunction;whichever occurs first.

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**25H Federal Court orders and injunctions**

- (1) If the Federal Court:
- (a) makes an order under Subdivision 50-C of the Act that an entity pay a pecuniary penalty, because the Federal Court is satisfied that the entity has contravened a civil penalty provision of the Act; or
  - (b) grants an injunction (other than an interim injunction) under Subdivision 70-A of the Act restraining an entity from engaging in conduct, or requiring an entity to do something, because the Federal Court is satisfied that the entity has engaged, or is proposing to engage, in conduct that would constitute a contravention of a civil penalty provision of the Act;
- then:
- (c) the entity must be entered on the register; and
  - (d) the information specified under subsection (2) or (3) of this section (whichever applies) must be entered on the register in respect of the entity;
- for the period of 5 years starting on the day when the Federal Court makes the order or grants the injunction.

*Orders*

- (2) If paragraph (1)(a) applies, then the following information is specified:
- (a) a statement to the effect that the Federal Court made an order that the entity pay a pecuniary penalty because the Federal Court was satisfied that the entity had contravened a civil penalty provision of the Act;
  - (b) details of the civil penalty provision;
  - (c) details of the conduct of the entity that contravened the civil penalty provision;
  - (d) the amount of the pecuniary penalty;
  - (e) the date on which the order was made;
  - (f) information about how a member of the public may gain access to a copy of the order.

*Injunctions*

- (3) If paragraph (1)(b) applies, then the following information is specified:
- (a) a statement to the effect that the Federal Court granted an injunction against the entity because the Federal Court was satisfied that the entity had engaged or was proposing to engage (as applicable) in conduct that would constitute a contravention of a civil penalty provision of the Act;
  - (b) details of the civil penalty provision;
  - (c) details of the conduct, or proposed conduct, of the entity that would constitute a contravention of the civil penalty provision;
  - (d) details of the injunction, including details of the conduct that the entity is restrained from engaging in or details of what the entity is required to do (as applicable);
  - (e) the date on which the injunction was granted;
  - (f) information about how a member of the public may gain access to a copy of the injunction.

## 25J Other court findings and decisions

- (1) If:
- (a) the Board applies to the Federal Court for:
    - (i) an order under Subdivision 50-C of the Act that an entity pay a pecuniary penalty; or
    - (ii) an injunction under Subdivision 70-A of the Act against an entity; and
  - (b) subsection (2), (3) or (4) of this section applies;
- then:
- (c) the entity must be entered on the register; and
  - (d) the information specified under subsection (2), (3) or (4) of this section (as applicable) must be entered on the register in respect of the entity;
- for such a period as the Board considers appropriate (subject to subsection (5) of this section).

### *Contraventions of civil penalty provisions*

- (2) If, in proceedings arising out of the Board's application, the Federal Court:
- (a) makes a finding that the entity contravened a civil penalty provision of the Act; and
  - (b) decides not to make an order against the entity under Subdivision 50-C of the Act, or grant an injunction against the entity under Subdivision 70-A of the Act, in relation to that contravention;
- then the following information is specified:
- (c) a statement to the effect that the Federal Court has made the finding, but has decided not to make the order or grant the injunction;
  - (d) details of the civil penalty provision;
  - (e) details of the conduct of the entity that contravened the civil penalty provision;
  - (f) information about how a member of the public may gain access to written documentation of the court's finding.

### *Contempt findings*

- (3) If:
- (a) the Federal Court makes a finding of contempt against the entity in proceedings arising out of the Board's application; or
  - (b) where the Federal Court makes an order against the entity under Subdivision 50-C of the Act, or grants an injunction against the entity under Subdivision 70-A of the Act—a court (whether or not the Federal Court) makes a finding of contempt against the entity in other proceedings that relate to the order or injunction;
- then the following information is specified:
- (c) a statement to the effect that the Federal Court, or other court, has made the finding of contempt;
  - (d) details of the finding of contempt, including details of the conduct of the entity that constituted the contempt;
  - (e) details of any punishment imposed by the court on the entity in relation to the contempt;
  - (f) information about how a member of the public may gain access to written documentation of the court's finding of contempt.

*Other findings and decisions*

- (4) If the Board is satisfied that it would be appropriate to enter on the register, in respect of the entity, any additional information about:
- (a) a finding or decision made by the Federal Court in proceedings arising out of the Board's application; or
  - (b) where the Federal Court makes an order against the entity under Subdivision 50-C of the Act, or grants an injunction against the entity under Subdivision 70-A of the Act—a finding or decision made by a court (whether or not the Federal Court) in other proceedings that relate to the order or injunction;
- then that additional information is specified.

*Information to be entered on register for no more than 5 years*

- (5) The period referred to subsection (1), as it applies in relation to particular information specified under subsection (2), (3) or (4), must not extend beyond the end of the period of 5 years starting on the day when that information is first entered on the register in respect of the entity under subsection (1).

**25K Information about related conduct of another entity***Scope of this section*

- (1) This section applies if:
- (a) information about particular conduct (the **first conduct**) of an entity (the **first entity**) is required to be entered on the register in respect of the first entity for a period (the **first entry period**) because of one of the following provisions:
    - (i) paragraph 25E(3)(g) or (h) (which deal with orders, suspensions and terminations by the Board);
    - (ii) paragraph 25H(2)(c) or (3)(c) (which deal with Federal Court orders and injunctions);
    - (iii) paragraph 25J(2)(e) or (3)(d) or subsection 25J(4) (which deal with other court findings and decisions);
    - (iv) subsection 60-125(2A) of the Act (which deals with findings by the Board that conduct has breached the Act); and
  - (b) information about particular conduct (the **second conduct**) of another entity (the **second entity**) is required to be entered on the register in respect of the second entity for a period (the **second entry period**) because of one of the provisions mentioned in paragraph (a) of this subsection.
- (2) A reference in subsection (1) to information about particular conduct of an entity being required to be entered on the register in respect of the entity because of paragraph 25H(3)(c) does not include a reference to information about conduct of the entity that is merely proposed conduct, as mentioned in that paragraph.

*Information about related conduct*

- (3) If the Board is satisfied that:
- (a) the first conduct is related to the second conduct (whether because the first conduct and the second conduct took place in the same or related circumstances, or for any other reason); and

- (b) having regard to the relation between the first conduct and the second conduct, and any other matters that the Board considers relevant:
  - (i) it would be appropriate to enter on the register, in respect of the first entity, particular information about the second conduct or about the relation between the first conduct and the second conduct; or
  - (ii) it would be appropriate to enter on the register, in respect of the second entity, particular information about the first conduct or about the relation between the first conduct and the second conduct;

then the Board must:

- (c) if subparagraph (b)(i) of this subsection applies—enter the information mentioned in that subparagraph on the register in respect of the first entity for the common entry period; and
- (d) if subparagraph (b)(ii) of this subsection applies—enter the information mentioned in that subparagraph on the register in respect of the second entity for the common entry period.

- (4) In this section, the **common entry period** is the period consisting of those times (if any) that are part of both the first entry period and the second entry period.

## 25L Review by the Administrative Appeals Tribunal

### *Scope of this section*

- (1) This section applies in relation to an entity if:
  - (a) the Board makes a decision (a **reviewable decision**) of any of the following kinds in relation to an entity:
    - (i) a decision under section 20-25 of the Act to reject an application by the entity for registration (including renewal of registration) as a registered tax agent or BAS agent, where paragraphs 25D(1)(b) and (c) of this instrument apply in relation to the entity and the decision;
    - (ii) a decision under section 30-20 of the Act to make an order in relation to the entity;
    - (iii) a decision under section 30-25 of the Act to suspend registration of the entity;
    - (iv) a decision under section 30-30 or Subdivision 40-A of the Act to terminate registration of the entity;
    - (v) a decision under subparagraph 60-125(2)(b)(v) of the Act that the entity, and certain information in respect of the entity, be entered on the register for a period; and
  - (b) because of the reviewable decision, the Act or this instrument requires certain information to be entered on the register in respect of the entity for a period (the **entry period**); and
  - (c) before the end of the entry period, an application (a **review application**) is made to the AAT for review of the reviewable decision.

Note: The application mentioned in paragraph (c) need not be made by the entity referred to in paragraphs (a) and (b).

### *Information on the register*

- (2) A statement to the effect that the review application has been made, and any details of the review application that the Board considers appropriate, must be entered on the register in respect of the entity until:



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- (a) the review application is withdrawn or discontinued; or
  - (b) the AAT makes a decision on review in relation to the reviewable decision; or
  - (c) the end of the entry period mentioned in paragraph (1)(b);
- whichever occurs first.

Note: For **decision on review**, see subsection (7).

- (3) If the AAT makes a decision on review in relation to the reviewable decision, then:
  - (a) the Board must make any updates to the register that are needed, in light of the decision on review, to ensure compliance with the Act and this instrument; and
  - (b) in addition, but subject to subsections (4) and (5), if the Board considers that it is appropriate to enter on the register, in respect of the entity, any particular information relating to the reviewable decision, or to the review by the AAT, then the Board must enter that information on the register in respect of the entity for such a period as the Board considers appropriate.
- (4) The period referred to in paragraph (3)(b), as it applies in relation to particular information mentioned in that paragraph, must not extend beyond the end of the period of 5 years starting on the day when that information is first entered on the register in respect of the entity under that paragraph.
- (5) The Board must ensure that, on and after the time when the decision on review is made, any information relating to the reviewable decision, or to the review by the AAT, that is entered on the register in respect of the entity is not false or misleading in a material respect.

*Exception—where AAT makes order for non-publication or non-disclosure*

- (6) Despite anything else in this section if, in connection with the review proceedings, the AAT makes an order under subsection 35(3) or (4) of the AAT Act prohibiting or restricting the publication or other disclosure of particular information, then the Board must not enter that information on the register.

*Definitions*

- (7) In this section:

**decision on review**, in relation to a reviewable decision, means a decision of the AAT under subsection 43(1) of the AAT Act in relation to the reviewable decision.

## **25M Information about appeals**

*Scope of this section—appeals against covered decisions*

- (1) This section applies to an appeal to a court (the **appeal court**) if:
  - (a) information relating to a covered decision is required under the Act or this instrument to be entered on the register in respect of an entity (the **covered entity**) for a period (the **entry period**); and
  - (b) the appeal is an appeal against the covered decision; and
  - (c) the appeal is made before the end of the entry period.

- (2) For the purposes of this section, the following are **covered decisions**:
- (a) a decision of the Board that is a reviewable decision within the meaning of paragraph 25L(1)(a) of this instrument;
  - (b) a decision of the Federal Court to:
    - (i) make an order under Subdivision 50-C of the Act that an entity pay a pecuniary penalty; or
    - (ii) grant an injunction (other than an interim injunction) against an entity under Subdivision 70-A of the Act.

*Scope of this section—appeals against other decisions*

- (3) This section also applies to an appeal to a court (the **appeal court**) if:
- (a) information relating to a covered decision is required under the Act or this instrument to be entered on the register in respect of an entity (the **covered entity**) for a period (the **entry period**); and
  - (b) the appeal is an appeal against:
    - (i) a decision of the AAT that is made under subsection 43(1) of the AAT Act in relation to the covered decision; or
    - (ii) a decision of the Federal Court, or another court, that relates to the covered decision; and
  - (c) the appeal is made before the end of the entry period.

*Information on the register*

- (4) A statement to the effect that the appeal has been made, and information indicating how the appeal relates to the covered decision, must be entered on the register in respect of the covered entity until:
- (a) the appeal is withdrawn or discontinued; or
  - (b) the appeal court decides the appeal; or
  - (c) the end of the entry period mentioned in paragraph (1)(a) or (3)(a) (whichever applies);
- whichever occurs first.
- (5) If the appeal court decides the appeal, then:
- (a) the Board must make any updates to the register that are needed, in light of the decision of the appeal court, to ensure compliance with the Act and this instrument; and
  - (b) in addition, but subject to subsections (6) and (7), if the Board considers that it is appropriate to enter on the register, in respect of the covered entity, any particular information relating to the covered decision, or to the appeal, then the Board must enter that information on the register in respect of the covered entity for such a period as the Board considers appropriate.
- (6) The period referred to in paragraph (5)(b), as it applies in relation to particular information mentioned in that paragraph, must not extend beyond the end of the period of 5 years starting on the day when that information is first entered on the register in respect of the entity under that paragraph.
- (7) The Board must ensure that, on and after the time when the appeal court decides the appeal, any information relating to the covered decision, or to the appeal, that is entered on the register in respect of the covered entity is not false or misleading in a material respect.

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## 25N Sufficient number individuals for partnerships and companies

- (1) This section applies if:
- (a) a partnership or company applies under section 20-20 of the Act for registration (including renewal of registration) as a registered tax agent or BAS agent; and
  - (b) in connection with that application, the partnership or company gives the Board details of an individual (a **sufficient number individual** for the partnership or company) that is a registered tax agent or BAS agent, for the purposes of satisfying the requirement in paragraph 20-5(2)(c) or (3)(d) of the Act (whichever applies); and
  - (c) the Board, under section 20-25 of the Act, grants the application and determines a period (the **registration period**) for which the partnership or company is to be registered.
- (2) If an individual is a sufficient number individual for the partnership or company, then:
- (a) the name and registration number of the individual must be entered on the register in respect of the partnership or company; and
  - (b) the name and registration number of the partnership or company must be entered on the register in respect of the individual;
- for the period that:
- (c) starts at the beginning of the registration period; and
  - (d) ends at earliest of the following:
    - (i) the end of the registration period;
    - (ii) the end of the day when the individual, or the partnership or company, ceases to be a registered tax agent or BAS agent;
    - (iii) if the partnership or company gives the Board written notice that the individual is, from a specified day, no longer to be counted for the purposes of determining whether the partnership or company satisfies the requirement in paragraph 20-5(2)(c) or (3)(d) of the Act (whichever applies)—the start of that specified day.

## 25P Where an individual dies

- (1) This section applies if:
- (a) apart from this section, an individual is required under the Act or this instrument to be entered on the register for a period (the **entry period**); and
  - (b) apart from this section, certain information is required under the Act or this instrument to be entered on the register in respect of the individual for the entry period; and
  - (c) the individual dies before or during the entry period.

*Publication requirements under this instrument cease to apply*

- (2) On and after the death of the individual, any requirements under this instrument mentioned in paragraph (1)(a) or (b) cease to apply in relation to the individual.

Note: This subsection does not affect any requirements under section 60-135 of the Act or under any other provision of the Act.

*Where individual required by Act to be entered on register after death*

- (3) If, apart from this section, a provision of the Act requires the individual to be entered, or remain entered, on the register for a period (the **post-death period**) after the individual dies, then:
- (a) despite subsections (1) and (2) of this section:
    - (i) section 25A of this instrument (which deals with certain basic information about entities) continues to apply in relation to the individual; and
    - (ii) on and after the death of the individual, paragraphs 25A(4)(a), (b) and (c) of this instrument are taken to specify, in relation to the individual, the information mentioned in those paragraphs as that information was immediately before the individual died; and
  - (b) if the Board becomes aware that the individual has died, the Board must enter on the register in respect of the individual, for the remainder of the post-death period, a statement to the effect that the individual has died.

## **25Q Where company or partnership ceases to exist**

- (1) This section applies if:
- (a) apart from this section, an entity that is a company or a partnership is required under the Act or this instrument to be entered on the register for a period (the **entry period**); and
  - (b) apart from this section, certain information is required under the Act or this instrument to be entered on the register in respect of the entity for the entry period; and
  - (c) the entity ceases to exist before or during the entry period.

*Publication requirements continue to apply*

- (2) Despite the ceasing to exist of the entity:
- (a) the entity must still be entered on the register for the entry period; and
  - (b) subject to subsection (3), the information mentioned in paragraph (1)(b) must still be entered on the register in respect of the entity for the entry period.
- (3) On and after the ceasing to exist of the entity, paragraphs 25A(4)(a), (b) and (c) of this instrument are taken to specify, in relation to the entity, the information mentioned in those paragraphs as that information was immediately before the entity ceased to exist.

*Information about ceasing to exist of entity*

- (4) If the Board becomes aware that the entity has ceased to exist, the Board must enter on the register in respect of the entity, for the remainder of the entry period, a statement to the effect that the entity has ceased to exist.

## **25R Other general information**

- (1) If the Board is satisfied that it is appropriate to enter on the register any general information that is relevant to the operation of the arrangements for the registration of tax agents and BAS agents, then the Board must enter that general

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information on the register in such a way, and for such a period, as the Board considers appropriate.

- (2) To avoid doubt, general information does not include information that relates to a particular entity.

#### **4 After Part 6**

Insert:

## **Part 7—Application, saving and transitional provisions**

### **Division 1—Amendments made by the Tax Agent Services Amendment (Register Information) Regulations 2024**

#### **27 Definitions**

In this Division:

*amending regulations* means the *Tax Agent Services Amendment (Register Information) Regulations 2024*.

*commencement time* means the time when the amending regulations commence.

#### **28 Basic information—historical**

- (1) Subsection 25B(2) of this instrument applies in relation to an entity that is a registered tax agent or BAS agent only if the most recent application by the entity for registration (including renewal of registration) as a registered tax agent or BAS agent was made on or after the commencement time.
- (2) To avoid doubt, a period of 5 years referred to in subsection 25B(4) of this instrument may be a period that starts before, on or after the commencement time.

#### **29 Application for renewal of registration**

Section 25C of this instrument applies, on and after the commencement time, in relation to an application for renewal of registration that is made:

- (a) on or after the commencement time; or  
(b) during the period of 5 years ending immediately before the commencement time.

#### **30 Rejection of application for registration on integrity grounds**

Section 25D of this instrument applies, on and after the commencement time, in relation to a decision under section 20-25 of the Act to reject an application for registration if the decision is made on or after 1 July 2022.

#### **31 Orders, suspensions and terminations by Board**

Section 25E of this instrument applies in relation to:

- (a) an order made under section 30-20 of the Act; or  
(b) a suspension of registration under section 30-25 of the Act; or

- (c) a termination of registration under section 30-30 or Subdivision 40-A of the Act;

if the order, suspension or termination (as the case may be) takes effect on or after 1 July 2022.

### **32 Applications by Board to Federal Court**

Section 25G of this instrument applies, on and after the commencement time, in relation to applications made by the Board:

- (a) on or after the commencement time; or
- (b) during the period of 5 years ending immediately before the commencement time.

### **33 Federal Court orders and injunctions**

Section 25H of this instrument applies, on and after the commencement time, in relation to an order or injunction mentioned in paragraph 25H(1)(a) or (b) that is made or granted by the Federal Court:

- (a) on or after the commencement time; or
- (b) during the period of 5 years ending immediately before the commencement time.

### **34 Other court findings and decisions**

Section 25J of this instrument applies, on and after the commencement time, in relation to:

- (a) a finding made by the Federal Court, as mentioned in paragraph 25J(2)(a); or
- or
- (b) a finding of contempt made by the Federal Court, or another court, as mentioned in paragraph 25J(3)(a) or (b); or
- (c) a finding or decision made by the Federal Court, or another court, as mentioned in paragraph 25J(4)(a) or (b);

if the finding or decision (as the case may be) is made:

- (d) on or after the commencement time; or
- (e) during the period of 5 years ending immediately before the commencement time.

### **35 Review by the Administrative Appeals Tribunal**

- (1) Section 25L of this instrument applies, on and after the commencement time, in relation to a review application that is made before, on or after the commencement time.

- (2) If:

- (a) on or after the commencement time, the Board considers that it is appropriate to enter particular information on the register in respect of an entity, as mentioned in paragraph 25L(3)(b); and
- (b) immediately before the commencement time, that information was already entered on the register in respect of the entity;

then subsection 25L(4) is taken to provide that the period during which that information is entered on the register must not extend beyond the end of the

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period of 5 years starting on the day when that information was first entered on the register prior to the commencement time.

### **36 Information about appeals**

Section 25M of this instrument applies, on and after the commencement time, in relation to an appeal mentioned in subsection 25M(1) or (3) that is made before, on or after the commencement time.

### **37 Sufficient number individuals for partnerships and companies**

Section 25N of this instrument applies in relation to an application by a partnership or company under section 20-20 of the Act for registration (including renewal of registration) if the application is made on or after the commencement time.

### **38 Entry periods that start before the commencement time**

If, apart from this section, a provision of this instrument inserted by the amending regulations would require information to be entered on the register for a period (the *entry period*) that includes a time that occurs before the commencement time, then the provision is taken to require the information to be entered on the register only for so much of the entry period as occurs after the commencement time.