



Australian Government



Course approval request form

A course in basic GST/BAS taxation principles

The purpose of this form is to enable approved course providers to make a submission to the Board to have one or more units or subjects approved by the Board as a course in basic GST/BAS taxation principles, as referred to in Schedule 2 of the Tax Agent Services Regulations 2009.

This form must be completed by an appropriately qualified officer of the course provider. It may be accompanied by a certification from an appropriately qualified and independent person to verify that the submitted unit or units meet the Board's requirements for a course in GST/BAS taxation principles that is approved by the Board. Such person could include, but need not be limited to, leading academics in the relevant area, such as a Professor. The completed form and relevant attachments should be sent to:

Tax Practitioners Board
GPO Box 1620
SYDNEY NSW 2001

For further information on the requirements for a course in basic GST/BAS taxation principles that is approved by the Board, please refer to [TPB\(I\) 04/2011 BAS agent educational qualification requirements](#), available at www.tpb.gov.au

Name of course provider	
Course provider number (for example CRICOS or RTO number)	
Type of provider	<input type="checkbox"/> University <input type="checkbox"/> Registered training organisation <input type="checkbox"/> Other registered higher education institution <input type="checkbox"/> Other course provider approved by the Board
Name of unit/s	1. 2.



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Course requirements			
Does the unit/s cover all of the following topic areas?		Name of unit/s	Reference to relevant supporting evidence
(a) Collection and recovery of tax provisions in Part VII of the <i>Fringe Benefits Tax Assessment Act 1986</i> .	Yes <input type="checkbox"/> No <input type="checkbox"/>		
(b) The indirect tax law (which means the goods and services tax (GST) law, the wine tax law, the luxury car tax law and the fuel tax law, as defined in section 995-1 of the <i>Income Tax Assessment Act 1997</i> (ITAA 1997).	Yes <input type="checkbox"/> No <input type="checkbox"/>		
(c) Parts 2-5 and 2-10 of Schedule 1 to the <i>Taxation Administration Act 1953</i> (TAA 1953) (the pay as you go (PAYG) system).	Yes <input type="checkbox"/> No <input type="checkbox"/>		
(d) Relevant Australian Taxation Office (ATO) and Tax Practitioner Board (TPB) requirements, including TPB registration requirements, the Code of Professional Conduct and the operation of the civil penalty provisions.	Yes <input type="checkbox"/> No <input type="checkbox"/>		
(e) Relevant privacy principles as contained in the <i>Privacy Act 1988</i> .	Yes <input type="checkbox"/> No <input type="checkbox"/>		
(f) GST terminology and appropriate application to financial transactions.	Yes <input type="checkbox"/> No <input type="checkbox"/>		
(g) Taxation requirements for business purposes and taxation parameters related to a range of business types.	Yes <input type="checkbox"/> No <input type="checkbox"/>		
(h) Relevant accounting terminology when maintaining accounting records for a variety of business types for taxation purposes.	Yes <input type="checkbox"/> No <input type="checkbox"/>		
(i) All sections of both Business Activity Statements (BAS) and Instalment Activity Statements (IAS) for multiple entity types, including lodging statements within the allocated timeframe.	Yes <input type="checkbox"/> No <input type="checkbox"/>		



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Course requirements			
Does the unit/s cover all of the following topic areas?		Name of unit/s	Reference to relevant supporting evidence
(j) How to calculate and input data into payroll systems (payroll is included in the definition of a BAS provision), includes PAYG (withholding and instalments), fringe benefits tax (FBT) relating to collection and recovery and reparation of payment summaries.	Yes <input type="checkbox"/> No <input type="checkbox"/>		
(k) How to comply with organisational guidelines relating to security and confidentiality of information, (in order to be able to, or know how to, meet the Code of Professional Conduct obligations of confidentiality).	Yes <input type="checkbox"/> No <input type="checkbox"/>		

Education level		Reference to relevant supporting evidence
Are all of the units at least at the Certificate IV level, which meets Australian Qualifications Framework (AQF) level 4 criteria? ¹	Yes <input type="checkbox"/> No <input type="checkbox"/>	
Assessment		Reference to relevant supporting evidence
Do each of the units contain an assessment/s, which must be undertaken to a significant degree (that is, at least 40%) under some form of independent supervision?	Yes <input type="checkbox"/> No <input type="checkbox"/>	

Date: _____

Name of authorised officer completing this form: _____

Position of authorised officer completing this form: _____

Signature of authorised officer completing this form: _____

¹ For further information on the AQF qualification levels, please visit www.aqf.edu.au