

Summary of qualifications and experience requirements for BAS agent registration (including renewal)

	Primary qualification	Board approved course GST/BAS taxation principles	Voting member of a recognised BAS or tax agent association	Relevant experience
101 Accounting qualifications	At least Certificate IV Financial Services in bookkeeping or accounting	Required ¹	Not required	1,400 hours in past 4 years
102 Professional Association membership	At least Certificate IV Financial Services in bookkeeping or accounting	Required ¹	Required	1,000 hours in past 4 years

¹ Must include a component in the *Tax Agent Services Act 2009*, including the Code of Professional Conduct