

KEEPING YOUR CLIENTS INFORMED

INFORMATION FOR TAX PRACTITIONERS

Overview

You must keep all your current and prospective clients informed of certain matters, as explained below.

This obligation ensures clients are provided with all the information that is reasonably relevant to assist them to make fully informed decisions as to whether to engage you as their registered tax practitioner.

1. Information about the TPB Register

You must advise all clients:

- the Tax Practitioners Board (TPB) maintains a register of tax agents and BAS agents
- how they can access and search the register.

2. How to make a complaint to the TPB

Registered tax practitioners must advise clients of how they can [make a complaint](#) about a tax agent service (including BAS services) they receive, and the complaints process of the TPB.

3. General information about rights, responsibilities and obligations

You must advise all clients of:

- your rights, responsibilities and obligations as a registered tax practitioner under the taxation laws (including the *Tax Agent Services Act 2009* (TASA) and [Code of Professional Conduct](#)).
- their obligations to you as their registered tax practitioner.

4. Prescribed events within the last 5 years

You must advise your clients if any of the following events have occurred to you within the last 5 years:

- your registration was suspended or terminated by the TPB
- you were an undischarged bankrupt or went into external administration
- you were convicted of a serious taxation offence
- you were convicted of an offence involving fraud or dishonesty
- you were penalised, subject to an injunction or were subject to an order for breaching a voluntary undertaking, for being a promoter of a tax exploitation scheme or implementing a scheme that has been promoted (or promoting) on the basis of conformity with a public ruling, private ruling or oral ruling in a way that is materially different from that described in the ruling
- you were serving or sentenced to a term of imprisonment in Australia for 6 months or more
- the Federal Court has ordered you to pay a pecuniary penalty for contravening a provision under the TASA.

This obligation only extends to events that occurred on or after **1 July 2022**.

5. Registration subject to conditions

You must advise all clients if your registration is subject to conditions.

Conditions are imposed by the TPB and limit the scope of services a registered tax practitioner can lawfully provide (e.g. they can only provide tax agent services related to research and development or tax (financial) advice services).

Current and former clients

The obligation to keep clients informed extends to all **current** and **prospective** clients.

- Current clients include individuals and entities that have received, or are currently receiving, a tax agent service and remain engaged with you.
- Prospective clients include individuals and entities that have directly contacted you about seeking an engagement for the provision of tax agent services, but are yet to engage you as their registered tax practitioner. (Prospective clients do not include individuals or entities making general enquiries about a registered tax practitioner.)

How to keep clients informed?

You must provide the information in writing in a **prominent, clear and unambiguous way**.

This provides you with flexibility to choose your preferred way to advise clients.

You will satisfy the requirement to keep your clients informed if you:

- A. Publish the information on a publicly available website.
- B. Include the information in letters of engagement given to your clients.
- C. Provide clients, upon engagement or re-engagement, with a copy of the TPB's factsheet titled *Information for clients*, available from tpb.gov.au.

The example above is not the only way in which you can satisfy this requirement. For example, where you do not have a publicly accessible website to promote tax agent services, you may advise your clients through ways outlined in **B** and **C** above.

When to keep clients informed?

You must advise your clients of the information outlined in the previous page at the following times:

- **For items 1, 2 and 3** → upon engagement or re-engagement of a client, or upon receiving a relevant request for information from the client.
- **For items 4 and 5** → at the time a client makes inquiries to engage or re-engage you as their registered tax practitioner.

For an existing client *not* previously advised of the information, you must advise the client within 30 days of the event.

The 30 days will commence on 1 January 2025 or 1 July 2025, depending on when the obligation applies to you. For further information about the relevant application dates, see [The Code Determination – Background and context](#).



Further information

- **Section 45** of the [Tax Agent Services \(Code of Professional Conduct\) Determination 2024](#)
- [TPB\(I\) 49/2024 Keeping your clients informed](#)
- [The Code Determination – Background and context](#)