

How We can Assist in Evidencing Experience and Competency

ABN BAS is a Registered BAS Agent that exclusively services members of the Australian Bookkeepers Network (ABN) and their clients. ABN BAS offers a range of services to benefit both BAS Agents and non-BAS Agents. ABN BAS is a separate entity to ABN and has its own web site at www.abnbas.net, however ABN and ABN BAS share the same directors, staff and business premises. Membership of ABN BAS is complimentary and automatic to all Australian Bookkeepers Network (ABN) members.

About This Fact Sheet

If you are completing certain forms published by the Tax Practitioners Board, you may be required to evidence your BAS Experience and Competency. ABN can assist with this by providing you with a Statement of Relevant Experience and Competency. This Fact Sheet explains the role of such a Statement and how you can obtain one.

What is a Statement of Relevant Experience and Competency?

Australian Bookkeepers Network (ABN) is Australia's largest private representative body of self-employed and contract bookkeepers. From 1 January 2001 to 28 February 2010, ABN made available to its members a risk-based Quality Assurance Framework which observed the principles enunciated by the Australian Taxation Office in its former Fact Sheet entitled *Guidelines for working under the direction of a registered tax agent*.

The ABN risk-based Quality Assurance Framework, which was known as the BAS Wizard Partner Program, provided a means by which participating members could provide exempt BAS Services pursuant to S.251L of the Income Tax Assessment Act (1936). The BAS Wizard Partner Program was managed by ABN under the direction of Registered Tax Agents, PT Partners Accountants & Business Advisors Pty Ltd, who hold Tax Agent Number 79285001.

If you participated in the BAS Wizard Partner Program, ABN can prepare a Statement of Relevant Experience and Competency. This statement confirms:

- your participation in the BAS Wizard Partner Program;
- the point in time that you first entered the Program; and
- the volume of Activity Statements which you submitted to us for certification in the three years prior to 1 March 2010.

The Statement also describes the nature of the BAS Wizard Partner Program and the role played by it in providing a "working under the direction" model for bookkeepers providing BAS services under the former S.251L regime.

[Click here](#) to view a sample ABN Statement of Relevant Experience and Competency.

For which Tax Practitioner Board Forms will an ABN Statement of Relevant Experience and Competency Be Useful?

All forms are available on the Tax Practitioners Board web site at http://www.tpb.gov.au/TPB/Subsidiary_Content/Registration_forms.aspx

Bookkeepers wishing to provide BAS Services may be applying to the Board in a number of different ways as follows.

Transitional Notification

If you are eligible to transition, you have until 31 August 2010 to notify the Board in the approved form. Notifying the Board 'in the approved form' requires you to complete the BAS Online Notification Form.

At Section 7, Question 4, you will be asked to specify the period of time that you have been providing BAS services, together with details thereof. An ABN Statement of Relevant Experience and Competency provides this information.

For detailed guidance on completing the Transitional Notification form, please refer to the ABN BAS Fact Sheet entitled [Guidelines for Completing the BAS Notification for Transitional Registration](#).

Transitional Registration

Within three years of the commencement date of the BAS Agent Laws, you may choose to apply for transitional registration under Section 14 of the Transitional Regulations. Broadly, this enables you to become registered as a BAS Agent for a period of time even though you do not meet the relevant educational requirement (i.e. Certificate IV) or experience requirements (i.e. either 1400 hours or 1000 hours if a member of a Recognised Tax Agent or BAS Agent Association) as required under the Tax Agent Services Act. The period of your registration will be three years (if you did not transition) or one year (if you did).

Although under this route you do not need to demonstrate 1000 or 1400 hours, you must still append to the form evidence that you have provided BAS services to a competent standard for a reasonable period. 'Reasonable period' is considered to be at least 700 hours in the last two years. 'Competent standard' should be demonstrated via a certificate or reference from the applicant's employer or from the tax agent of the clients for whom the work is done.

The relevant question is Question 15 on the "Application for transitional registration as a BAS agent – individual", and Question 14 on both the "Application for transitional registration as a BAS agent – partnership" and "Application for transitional registration as a BAS agent – company".

The question asks "Have you previously provided or are you currently providing a BAS service within the meaning of the Tax Agent Services Act 2009?". Participants in the BAS Wizard Partner Program should answer this question "Yes". In the space provided, you would then describe the types of BAS services that you are or were providing to your clients. For further information on the types of services that the Tax Practitioners Board consider to be BAS services, please refer to the Tax Practitioner Board Information Sheet entitled *What is a BAS Service?* which can be downloaded from the Tax Practitioner's Board web site. [Click here](#) to go to the page that links to this Information Sheet.

The question also then makes the following statement: "You will also need to attach evidence that these BAS services were provided to a competent standard for a reasonable period."

An ABN Statement of Relevant Experience and Competency provides such evidence to meet, or contribute towards meeting, your requirements in this regard.

Full Registration under the Tax Agent Services Act

One of the requirements for registration as a BAS Agent under the Tax Agent Services Act is the need to evidence 1400 hours of relevant experience in the last three years, or 1000 hours if you are a member of a Recognised Tax Agent or BAS Agent or Tax agent Association.

The applicant is required to submit with their application a supplementary document known as a [Statement of relevant experience for BAS agent registration](#). Presently, this document requires that it be completed by the applicant's supervising tax agent or supervising BAS agent. ABN is not placed to complete this document as the depth of information sought by it goes beyond what a Tax Agent who provided a "working under the direction" model under the former S.251L regime would have. We have communicated this reality to the Tax Practitioner's Board and await further clarification.

What is the process for obtaining a Statement?

Simply complete a [Request For ABN Statement Of Relevant Experience & Competency](#).

To obtain a statement, you must be a current ABN member.

You should allow up to seven days for ABN to produce the Statement.

What is the cost of obtaining a Statement?

The cost of this service is \$55 including GST.

The preparation of each Statement requires customisation on our part, which carries with it the need to interrogate past financial year records. The \$55 cost contributes to our time and cost of additional resources in attending to these requests.

Payment options are detailed on the Request form.

How Do I Convert the quantity of Activity Statements certified by ABN into hours?

The time taken to prepare activity statements, and the extent to which this time represents a BAS service as opposed to mere data entry, will vary from person to person. Thus, it is not possible for ABN to extrapolate a number of hours from the volume of activity statements that we have certified for you.

However, by evidencing the volume of activity statements you have had certified by ABN, and putting forward a basis for approximating the number of hours that underlie each, you will be well placed to demonstrate your experience.