




Clarifying the client verification process

Review the latest guidance on the client verification process.

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Client-to-agent linking cannot be used as a method to verify a client's identity

We have clarified our client verification guidance. You should review the guidance before providing tax agent and BAS services to new and established clients in conjunction with the Tax Practitioner Board's [Practice Note TPB\(PN\) 5/2022](#)  Proof of identity requirements for client verification.

Does client-to-agent linking replace client proof of identity processes?

No. The client-to-agent linking process does not override your obligations to undertake client proof of identity. It only provides us with verification that someone has the authority to act on behalf of an entity within Online services for business.

It does not verify the identity of the person that has engaged your services as a tax or BAS agent.

Examples to assist you with client verification are available at [Client verification and engagement letters](#) .

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