



Tax Agent Services (Code of Professional Conduct) Amendment (Enhancing Tax Practitioners Board Sanctions) Determination 2026

I, Daniel Mulino, Assistant Treasurer and Minister for Financial Services, make the following determination.

Dated 7 September 2026

Dr Daniel Mulino
Assistant Treasurer
Minister for Financial Services

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1 Name

This instrument is the *Tax Agent Services (Code of Professional Conduct) Amendment (Enhancing Tax Practitioners Board Sanctions) Determination 2026*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The later of: (a) the start of the day after this instrument is registered; and (b) the same time as Schedule 1 to the <i>Treasury Laws Amendment (Strengthening Accountability for Tax Adviser Misconduct and Other Measures) Act 2026</i> commences. However, the provisions do not commence at all if the event mentioned in paragraph (b) does not occur.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *Tax Agent Services Act 2009*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Part 1—Main amendments

Tax Agent Services (Code of Professional Conduct) Determination 2024

1 Subparagraph 45(1)(d)(i)

Omit “suspended”, substitute “suspended (unless the suspension was an interim suspension)”.

2 At the end of paragraph 45(1)(d)

Add:

- ; (x) you have been subject to an order for breaching an enforceable undertaking in relation to complying with a provision of the Act;
- (xi) you were prevented from applying for registration because of a determination made by the Board.

3 At the end of paragraph 45(1)(e)

Add:

- ; (ii) your registration as a registered tax agent or BAS agent is suspended.

4 Paragraph 45(2)(b)

Omit “or (c)”, substitute “, (c) or (e)”

5 At the end of subsection 45(2)

Add:

- ; (d) for information mentioned in paragraph (1)(e):
 - (i) if a client makes inquiries to engage or re-engage you to provide tax agent services—at the time of the inquiry; and
 - (ii) for an existing client *not* previously advised of the information—as soon as reasonably practicable after the event.

6 After section 100

Insert:

101 Application—*Tax Agent Services (Code of Professional Conduct) Amendment (Enhancing Tax Practitioner Board Sanctions) Determination 2026*

Except as otherwise provided in this instrument, the obligations included in this instrument by the *Tax Agent Services (Code of Professional Conduct) Amendment (Enhancing Tax Practitioner Board Sanctions) Determination 2026* (the **amending instrument**), apply to events that occur on or after the day the amending instrument commences.

Part 2—Technical amendments

Tax Agent Services (Code of Professional Conduct) Determination 2024

7 Subsection 15(2) (column 2 of table item 4)

Omit “a statement”, substitute “the statement”.

8 Subsection 15(2) (column 2 of table item 4)

Omit “upon”, substitute “upon, and of details sufficient for the Board or Commissioner to identify your client and the statement”.

9 Paragraph 45(1)(a)

Omit “tax agents”, substitute “registered tax agents”.

10 Subparagraph 45(1)(c)(i)

Omit “tax agent”, substitute “registered tax agent”.

11 Subparagraph 45(1)(c)(ii)

Omit “tax agent”, substitute “registered tax agent”.

12 Subparagraph 45(1)(d)(i)

Omit “registration”, substitute “registration as a registered tax agent or BAS agent”.

13 Subparagraph 45(1)(e)(i)

Omit “tax agent”, substitute “registered tax agent”.