



3 September 2024

██████████
Director, Tax Agent Regulation Unit
Personal, Indirect Tax and Charities Division
The Treasury
Langton Crescent
PARKES ACT 2600

By email: PwCResponse@treasury.gov.au

Dear ██████████

Review of eligibility requirements for registration with the Tax Practitioners Board

1. The New South Wales Bar Association refers to the current Treasury Review of eligibility requirements for registration with the Tax Practitioners Board (TPB) and to the Review Consultation Paper released on 17 July 2024.
2. We note that the Review concerns potential reforms to the current eligibility requirements under the *Tax Agent Services Act 2009 (TASA)* for tax practitioners to be registered with the TPB and forms part of the Government's response to the PwC tax leaks.
3. Question 27 in the Consultation Paper seeks views on whether the TASA should be amended to require legal practitioners who provide tax agent services, as defined in section 90-10 of the TASA, for a fee or reward, to be registered with the TPB.
4. The Association considers that, for the reasons outlined in the Law Council of Australia's submission to the Review dated 13 August 2024 (**Law Council submission**), the TASA should not be amended to require legal practitioners to be registered with the TPB. As the Law Council submission observes, the proposal would subject lawyers advising on taxation matters - not just taxation lawyers, but any practitioner advising on, for example, the tax consequences of a settlement - to registration requirements and duties that are potentially incompatible with their fiduciary duties as legal practitioners.
5. The Association strongly supports and endorses the Law Council submission.
6. Should you have any questions regarding this letter, please contact Harriet Ketley, Director of Policy and Law Reform, at hketley@nswbar.asn.au.

Yours sincerely,

A handwritten signature in blue ink that reads "Ruth Higgins". The signature is written in a cursive style with a period at the end.

Dr Ruth Higgins SC

President

Cc: Dr James Popple, Chief Executive Officer, Law Council of Australia