



VICTORIAN BAR

Owen Dixon Chambers East
Level 5, 205 William Street
Melbourne Victoria 3000

Friday, 6 September 2024

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

T: 03 9225 7111
E: vicbar@vicbar.com.au
www.vicbar.com.au
ABN 42 079 229 591

By email: PwCResponse@treasury.gov.au

Dear [REDACTED]

RE: Review of eligibility requirements for registration with the Tax Practitioners Board

The Victorian Bar refers to the current Treasury review of eligibility requirements for registration with the Tax Practitioners Board (**Review**) and to the Review Consultation Paper released on 17 July 2024.

The Victorian Bar strongly supports the submission made by the Law Council of Australia (**Law Council**) to the Review dated 13 August 2024. In particular, the Victorian Bar wishes to make clear its view, in alignment of that submitted by the Law Council, that the *Tax Agent Services Act 2009* (**TASA**) should not be amended to require legal practitioners to be registered with the Tax Practitioners Board. This is because, as succinctly summarised in the Law Council's submission:

1. the Review has not identified a sufficient rational for why the exemption for legal practitioners under the regime should not continue;
2. subjecting legal practitioners to the TASA would conflict with their existing professional obligations;
and
3. the existing state and territory regulatory requirements for legal practitioners are extensive and adequate.

As you are aware, legal practitioners owe significant statutory and common law duties to the Court and their clients. These are essentially ethical duties which have been evolved by the Courts over centuries to ensure that the legal system operates justly, expeditiously and efficiently. They are not merely conditions of doing business. They are enforced by the Courts, state Legal Service Boards and professional societies such as the Bar Council. Not only is there no need to remove the exclusion but to do so potentially creates conflict between the

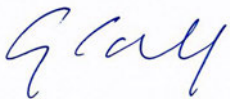
legal practitioner's ethical duties and the requirements of the statute (for example, confidentiality and legal privilege).

We are aware that the Law Society of New South Wales, the New South Wales Bar Association and the Queensland Law Society have already separately written to Treasury to outline their support for the Law Council's submission. We support the concerns raised in those supplementary letters and wish to highlight to Treasury the widespread and ongoing concern amongst the legal profession owing to the scope of these proposed changes.

We would be very eager to discuss these proposed changes with Treasury further, both as a constituent member of the Law Council as well as directly on behalf of our members as the professional association representing more than 2,200 barristers in Victoria.

Should you have any queries, please do not hesitate to contact Kai Li Zhu, Senior In-house Legal Counsel, at (03) 9225 6164 or via email at kailizhu@vicbar.com.au.

Yours sincerely,



Georgina Schoff KC
President
Victorian Bar

CC: Dr James Pople, Chief Executive Officer, Law Council of Australia