

ASSISTANT TREASURER LAUNCHES NEW NATIONAL TAX PRACTITIONERS BOARD

The Assistant Treasurer, Senator Nick Sherry, today launched the national Tax Practitioners Board, announcing its membership and holding an inaugural meeting with the full Board.

"A new, streamlined and national system overseeing all tax agents services is now a major step closer with the beginning of work of the national Tax Practitioners Board," said the Assistant Treasurer.

"The tax agents' services regime is a major piece of red-tape reducing national reform – it will see one, clear, straight-forward national regime put in place for the first time."

The Board will replace six existing state-based Tax Agents' Boards and will regulate the provision of tax agent services, including Business Activity Statement agent services, across Australia, from 2010.



New Tax Practitioners Board Logo

"Today, I am very pleased to announce the chair of the Tax Practitioners Board will be Mr Dale Boucher, PSM," the Assistant Treasurer said.

"Mr Boucher, a holder of the Public Service Medal, is the former Chief Executive Officer of the Australian Government Solicitor's Office and has been a Partner and General Counsel at Minter Ellison Lawyers."

"Mr Boucher has the necessary senior management and leadership experience to take on this challenging role and guide the transition to the new regime" .

The remaining members of the Board are:

- Mr Matthew Addison
- Ms Cynthia Coleman
- Professor Gordon Cooper AM
- Mr Roger Cotton
- Mr Chris Doogan AM
- Mr Michael Evans
- Mr George Fox
- Ms Miriam Holmes
- Professor Dale Pinto
- Mr Russell Smith

"This team of individuals bring with them a broad range of experience and qualifications – representing all corners of the tax and BAS agent community, including current tax practitioners, representatives of the book-keeping industry and members of existing state-based boards," the Assistant Treasurer said.

"In addition, the Board is further enhanced by the inclusion of tax academics and legal professionals with extensive experience in management and in administrative law."

Today's launch of the Board comes after an extensive period of public consultation on the new tax agent services regime, including the release today of the final Tax Agent Services Regulations.

"After 66 years of the current system, a new regime, more suited to Australia's dynamic, modern commercial environment, is long overdue," said the Assistant Treasurer.

"With this new system, consumers can be sure tax agent services meet the appropriate professional and ethical standards."

"As part of the new regime, tax and BAS agent customers will, for the first time, be protected by landmark safe-harbour provisions."

"This means a taxpayer will not be hit with a penalty for lodging late or misleading returns caused by the negligence of the tax agent – eliminating the need to take the agent to court for compensation."

The Board will perform a variety of statutory functions, including:

- administering the system for the registration of tax agents and BAS agents;
- determining applications for registration;
- investigating conduct that may breach the *Tax Agent Services Act 2009*, including non-compliance with the Code of Professional Conduct and breaches of the civil penalty provisions;
- imposing administrative sanctions for non-compliance with the Code of Professional Conduct; and
- issuing guidelines on relevant matters.

"Tax agents can rest assured the Board will do all it can to make the transition to the new regulatory regime as smooth as possible," the Assistant Treasurer said.

"I'm confident this inaugural Board will take a long-term and pragmatic view and work hard with industry and professional bodies to implement a system that will serve Australia for decades to come."

The Assistant Treasurer joined the Board for its first meeting today in Sydney.

Information on the requirements of the new regime can be found at the Board's website at www.tpb.gov.au. In addition, further guidance will be issued by the Board on the operation of the new regime in the near future.

Mr Boucher is appointed as chair in full-time capacity and all other members are appointed in part-time capacities. All appointments will be for renewable three year terms.

SYDNEY
23 October 2009

BACKGROUND ON THE CHAIR AND BOARD MEMBERS

Chair

- **Mr Dale Boucher PSM** was a Solicitor and Consultant before his appointment. Board. He has also held various Commonwealth positions on audit committees. From 1997 to 1999, Dale was the Chief Executive Officer of the Australian Government Solicitor (AGS) and received the Public Service Medal for outstanding leadership in the development of the AGS.

Members

- **Mr Matthew Addison** is the Executive Director of the Institute of Certified Bookkeepers Ltd and a member of the Australian Taxation Office Bookkeepers Advisory Group. Matthew has also been the owner/consultant in a

chartered accountancy firm and has represented the bookkeeping and potential BAS agent industry during the consultation process on the tax agent services regime.

- **Ms Cynthia Coleman** is an Adjunct Associate Professor in Taxation Law and in Taxation in the Faculty of Law at the University of Sydney and is also the Editor of the Australian Tax Forum. Cynthia holds many board memberships and is a member of many professional association committees. Cynthia was the first academic appointee to the National Tax Technical Committee of the Institute of Chartered Accountants and has also been an external consultant to the Australian Taxation Office.
- **Professor Gordon Cooper AM** is currently a Visiting Fellow at the Australian School of Taxation at the University of New South Wales and is also the Principal at Cooper & Co. (Central Coast) Chartered Accountants. Gordon was awarded membership of the Order of Australia in the 2003 Queen's Birthday Honours for services to the tax profession and to the community; He was a member of the NSW Tax Agents' Board and has been involved in the development of the new regulatory regime since 1992.
- **Mr Roger Cotton** has recently retired from the position of Chief Executive Officer of the National Institute of Accountants (NIA), a position he held from 2001. Roger was also the Director of the Australian Accounting Technicians (AAT) from 2006 to 2009 and has previously held the position of Director of the Council of Small Business Organisations of Australia (COSBOA).

- **Mr Chris Doogan AM** was, between 1994 to 2007, the Chief Executive and Principal Registrar of the High Court of Australia. He is currently serving on a number of boards including, Chairman of the Audit Committee for the Family Court of Australia and the Federal Magistrates Court, Member of the ACT Legal Practitioners Admission Board and Principal Member of the Statutory Fishing Rights Allocation Review Panel.
- **Mr Michael Evans** is currently a Partner at KPMG, specialising in indirect tax, and is a member of various tax committees, including The Australian Board of Taxation Advisory Committee and the GST Subcommittee of the National Tax Liaison Group (NTLG). Michael is a visiting fellow at the Taxation Law and Policy Research Institute, Monash University and has provided contributions to international publications on both corporate and value-added tax systems.
- **Mr George Fox** is currently a solicitor and partner in a law firm and is also a Senior Counsellor in the Queensland Law Society. George is a practicing mediator who has been helping to shape mediation law in Papua New Guinea and he was also the Chair of the Queensland Tax Agents' Board from 2001.
- **Ms Miriam Holmes** was appointed Director of the Social Security Appeals Tribunal in Victoria in 2002 and was reappointed in 2005 and 2008. Miriam has extensive experience in the area of administrative law and was the Principal Solicitor for the Administrative Law, Property and Commercial Branches at the Victorian Government Solicitor's Office.
- **Professor Dale Pinto** is a Professor of Taxation Law and Head of the Taxation Department at

the School of Business, Law and Taxation at Curtin University. Dale is a board member on many editorial Boards and is also the Editor-in-Chief of three journals, including the Journal of the Australasian Tax Teachers' Association. Dale is also a registered tax agent and holds numerous positions on committees and boards of professional associations.

- **Mr Russell Smith** is the Managing Director and Principal Accountant at Carruss Consultants and he is also the Chair of a Bookkeeping Industry Group. Russell has long been involved in the development of the new regime, representing the interests of bookkeepers and potential BAS agents in the consultation process.