



From 17 January, 2023 the Tax Practitioners Board (TPB) introduced new identification requirements, to authorise Tradies Accounting Toolshed to act as your tax agent. The following is taken from the TPB stating their requirements.

Table 1 – Minimum requirements for verifying a client’s identity

Scenario	Required information	Required evidence to be sighted
<p>Individual seeking to engage the registered tax practitioner in their own right</p>	<ul style="list-style-type: none"> • The Individual’s full name and either: <ul style="list-style-type: none"> ○ residential address; or ○ date of birth 	<ul style="list-style-type: none"> • An original or certified copy of a primary photographic identification document, or both of the following: <ul style="list-style-type: none"> ○ an original or certified copy of a primary non-photographic identification document; and ○ an original or certified copy of a secondary identification document.
<p>Individual representative seeking to engage the registered tax practitioner on behalf of an individual client</p>	<ul style="list-style-type: none"> • Both the individual representative and individual client’s full names and either: <ul style="list-style-type: none"> ○ residential addresses; or ○ dates of birth; and • Authority of the individual representative to engage the registered tax practitioner on behalf of the individual client. 	<ul style="list-style-type: none"> • For both the individual representative and the individual client, an original or certified copy of a primary photographic identification document, or both of the following: <ul style="list-style-type: none"> ○ an original or certified copy of a primary non-photographic identification document; and ○ an original or certified copy of a secondary identification document; and • a legal document demonstrating the authority of the individual representative to engage the registered tax practitioner on behalf of the individual client, including in relation to parental, guardianship or power of attorney representation.

Scenario	Required information	Required evidence to be sighted
<p>Individual representative seeking to engage the registered tax practitioner on behalf of a non-individual client</p>	<ul style="list-style-type: none"> • The individual representative's full name and either: <ul style="list-style-type: none"> ○ residential address; or ○ date of birth; <p>and</p> <ul style="list-style-type: none"> • The non-individual client's full name and either: <ul style="list-style-type: none"> ○ Australian Business Number (ABN); ○ Australian Company Number (ACN); or ○ any other additional detail in order to make a reasonable assessment⁵ of the legitimacy of the non-individual's identity; <p>and</p> <ul style="list-style-type: none"> • authority of the individual representative to engage the registered tax practitioner on behalf of the non-individual client. 	<ul style="list-style-type: none"> • For the individual representative, an original or certified copy of a primary photographic identification document, or both of the following: <ul style="list-style-type: none"> ○ an original or certified copy of a primary non-photographic identification document; and ○ an original or certified copy of a secondary identification document. • For the non-individual client, documentation or data that verifies the existence of the non-individual client; and <ul style="list-style-type: none"> ○ a legal document demonstrating the authority of the individual representative to engage the registered tax practitioner on behalf of the non-individual client.

⁵ A reasonable assessment means an assessment made by a registered tax practitioner exercising their own professional judgment taking into account relevant factors, including those listed at paragraph 21 of this PN, in relation to the legitimacy of an identity.

Examples of the types of evidence that need to be sighted to satisfy the above requirements are contained in Table 2 below.

Table 2 – Examples of required evidence

Required evidence to be sighted	Examples
Primary photographic identification document	<ul style="list-style-type: none"> • A driver licence or permit from Australia or overseas, including a digital driver licence • An Australian passport • A government proof of age card issued in Australia • A foreign passport issued by a foreign government or the United Nations • International travel documents issued by a foreign government or the United Nations • A national identity card issued by a foreign government or the United Nations • An ImmiCard provided by the Department of Home Affairs
Primary non-photographic identification document	<ul style="list-style-type: none"> • An Australian birth certificate, birth extract or citizenship certificate⁶ • A foreign birth certificate or citizenship certificate⁷ • A government issued concession card, such as a pensioner concession card, a health care card, or a senior's health care card.
Secondary identification document	<ul style="list-style-type: none"> • A notice from the ATO or other government agency, such as Centrelink, that contains the individual's name and residential address, issued in the past 12 months • A municipal council rates notice or a utilities bill (such as a water, gas or electricity bill) that contains the individual's name and residential address, issued in the past three months

⁶ If the individual has had a legal change of name, the practitioner should request primary non-photographic identification in relation to the name change, for example, a marriage certificate.

⁷ If a foreign birth certificate or citizenship certificate is in a foreign language, the registered tax practitioner must require that the client (or individual representative of the client) provides an accredited English translation if the registered tax practitioner, or person verifying the documents on behalf of the registered tax practitioner, does not understand the foreign language used.

Required evidence to be sighted	Examples
	<ul style="list-style-type: none"> • A Medicare card • For an individual aged under 18, a letter from a school principal issued in the past three months that details the individual's name, residential address and when they attended the school, or a student card if available • Electoral roll details (checked against www.aec.gov.au).
Documentation or data that verifies the existence of non-individual clients	<ul style="list-style-type: none"> • Extracts issued by the Australian Securities and Investments Commission (ASIC) or other Australian Government body • Constituting or governing documentation (for example, trust deed or partnership agreement) • Proof of the non-individual client's business address • Invoices issued/received in the non-individual client's name.
Legal document demonstrating the authority of an individual representative to engage a registered tax practitioner on behalf of an individual client	<ul style="list-style-type: none"> • Official or legal documents demonstrating parental, guardianship or power of attorney representation, for example: <ul style="list-style-type: none"> ○ enduring power of attorney or similar document ○ birth certificate ○ adoption paper ○ court order ○ letter of authority (see paragraphs 13 and 14) ○ signed doctor's letter with explanation of circumstances. • verbal authority after verifying the individual client and individual representative's identities in accordance with the requirements of Table 2.
Legal document demonstrating the authority of an individual representative to engage a registered tax practitioner	<ul style="list-style-type: none"> • An Annual Company Statement or current company extract from Australian Securities & Investment Commission (ASIC), identifying the individual as an officeholder

Required evidence to be sighted	Examples
on behalf of a non-individual client	<ul style="list-style-type: none"> • Confirmation from ASIC that the individual is an officeholder; for example, through the ASIC registered agent portal if you are also an ASIC registered agent • A trust deed • A partnership agreement • The constitution • The constitution of a registered cooperative • Copies of board meeting minutes documenting the appointment • Verbal authority from an existing authorised representative or officeholder (after verifying that person) • ABR details • Employment contract indicating position; for example, tax manager • The representative is clearly identified on the business's website or other corporate or organisational documents as holding a relevant role to the management of the business's taxation, superannuation or finance functions, for example, a chief executive officer, tax manager, chief financial officer or general manager.

When sighting verification documents to confirm the identity of a client and/or individual representative, registered tax practitioners must have regard to the following considerations:

- whether the photo in any identification document appears to match the details that have been provided by the individual (for example, age and gender)
- whether the name, address and date of birth match when comparing documentation.

If a registered tax practitioner is engaged by multiple related clients (or an individual representative of multiple related clients), the TPB requires the registered tax practitioner to undertake the verification steps outlined in Table 1 and Table 2 in respect of each of the clients and individual representative/s (for example, husband and wife, a partnership and individual partners, a company and its directors, trustees of a trust and its beneficiaries).



Mutual recognition

The requirements contained in Table 1 and Table 2 are consistent with the POI requirements that may also apply to registered tax practitioners under various regimes, including the ATO's methods for client verification and requirements of AUSTRAC (in relation to the AML/CTF legislation). In situations where a registered tax practitioner undertakes POI steps that vary from the requirements contained in Table 1 and Table 2, however comply with the ATO's methods and/or AUSTRAC's requirements, including by using any electronic/technological solutions accepted by the ATO and/or AUSTRAC, the TPB will generally consider these POI steps to also meet the TPB's requirements.

Letters of authority

A letter of authority is a legal letter (including an email or emails) authorising a third party (agent) to act on an individual's (principal) behalf in respect of discrete matters that are listed in the letter. Upon receipt of a letter of authority, the TPB expects that it may be appropriate, depending on the circumstances, for a registered tax practitioner to take additional steps to confirm the principal's authorisation of the agent to act on the principal's behalf, including for example, by following up with a telephone, video conference or face-to-face conversation with the principal.

Registered tax practitioners may wish to seek legal advice or make additional enquiries if they are unsure whether to accept a letter or email purporting to authorise an individual representative to act on behalf of a client or potential client.

Clients without conventional identity documents

Some clients may not be able to provide the identity documents listed in Table 3, including:

- some Aboriginal or Torres Strait Islander clients
- clients living in remote areas
- clients who have been affected by a natural disaster
- clients who have come to Australia as refugees
- clients who have limited access to identity documents (for example, due to experiencing family or domestic violence or homelessness)
- clients who have identity documents that have recently expired (for example, an elderly client who has not renewed their driver licence).

In these circumstances, the TPB would expect registered tax practitioners to take a flexible approach to undertaking POI steps in relation to such clients, which may be different to, and sometimes less than, the minimum requirements outlined in Table 2 and Table 3 above. Registered tax practitioners in these circumstances would be expected to complete detailed contemporaneous records to outline their client's circumstances and details of the steps taken to establish the client's identity (refer to paragraph 24).⁸