

## Code of Professional Conduct – Sanctions



If the Board investigates you and finds you have failed to comply with the Code, the Board may give you a written caution, order you to take specified actions, or suspend or terminate your registration.

### Orders

1. Board may make an order that requires you to take one or more actions including, but not limited to:
  - completing a course of education or training specified in the order;
  - providing tax agent services for which you are registered only under the supervision of a registered tax agent or BAS agent specified in the order;
  - providing only certain tax agent services
2. Board must notify you in writing of the order. The order may specify the following as appropriate:
  - the period of time within which you must complete the requirements specified in the order;
  - the period of time during which the order applies.

### Suspension

1. Board may, by notice in writing, suspend your registration for a period determined by the Board.
2. You must not provide tax agent services during the period of suspension. If you do, you may contravene a civil penalty provision.
3. If, when the Board suspends your registration, your registration is already suspended, suspension is for a further period that the Board determines is appropriate. The further period commences at the end of the initial period of suspension.
4. While you are suspended, you are taken not to be a registered tax agent or BAS agent, except for the purposes of registration, notifying a change of circumstances, termination of registration and the Code of Professional Conduct.

### Termination

Board may terminate your registration.

### Notifying a change of circumstances

#### Individuals

You must notify the Board in writing whenever you cease to meet one of the registration requirements or in an event affecting your continued registration.

#### Partnerships

You must notify the Board in writing whenever you cease to meet one of the registration requirements or in an event affecting your continued registration in respect of a partner in the partnership or a director of a company that is a partner in the partnership, or when the composition of the partnership changes.

#### Companies

You must notify the Board in writing whenever you cease to meet one of the registration requirements or in an event affecting your continued registration in respect of a director of the company, or an individual becomes, or ceases to be, a director of the company.

#### Notice

You must give notice within 30 days of becoming aware of the change in circumstances.