

Civil Penalties

Current value of penalty unit is \$110

If you contravene a civil penalty provision, the Board may apply to the Federal Court for an order that you pay a pecuniary penalty.

You contravene a civil penalty provision if you are unregistered and provide tax agent services for a fee, advertise that you can provide tax agent services or represent yourself as registered.

You also contravene a civil penalty provision if you make a false or misleading statement, employ or use the services of an entity whose registration has been terminated, or sign a declaration or statement that was prepared by an unregistered entity who was not working under the supervision or control of a registered tax agent or BAS agent.

Conduct that is prohibited without registration

Civil Penalty

Individual

250 penalty units \$27,500

Body Corporate

1,250 penalty units \$137,500

Providing tax agent services if unregistered

Civil Penalty

Individual

250 penalty units \$27,500

Body Corporate

1,250 penalty units \$137,500

Representing that you are a registered tax agent or BAS agent if unregistered

Civil Penalty

Individual

50 penalty units \$5,500

Body Corporate

250 penalty units \$27,500

Advertising tax agent services if unregistered

Civil Penalty

Individual

50 penalty units \$5,500

Body Corporate

250 penalty units \$27,500

Employing or using the services of deregistered entities

Civil Penalty

Individual

250 penalty units \$27,500

Body Corporate

1,250 penalty units \$137,500

Board may apply to the Federal Court for an order to pay a pecuniary penalty within 4 years after contravention.

Court may order you to pay pecuniary penalty

Making false or misleading statements

Civil Penalty

Individual

250 penalty units \$27,500

Body Corporate

1,250 penalty units \$137,500

Signing of declarations, etc

Civil Penalty

Individuals

250 penalty units \$27,500

Partnerships and Companies

1,250 penalty units \$137,500

If partnership contravenes a civil penalty provision, each partner in the partnership, at the time of the conduct constituting contravention, is taken to have contravened the civil penalty provision unless otherwise proven.