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12 January 2009

Committee Secretary  
Senate Economics Committee  
PO Box 6100  
Parliament House, Canberra, ACT 2600

Dear Sir

**Re: Tax Agent Services Bill 2008**

I wish to make a submission in relation to the Tax Agent Services Bill 2008.

As background, I am a country-based sole practitioner tax agent, aged 60, operating through a company. I have been working in taxation in Australia in a senior capacity since 1982, after returning to Australia from London. I was not registered as a tax agent in 1988 as at that time I was employed as a tax manager in a major accounting firm.

My submission is in relation to the apparent lack of connection between the eligibility for registration requirements in the draft regulations, being *Schedule 2, Part 1, Division 1, para 104 'Work experience'*, with the requirements for recognised professional association as set out in *Schedule 1, Part 1, para 109*.

I would have expected to continue to be a registered tax agent (as the only nominee of my company) under the 'Work Experience' requirement. *Part (a) of Schedule 2 para 104* of the regulations would require me to be a voting member of an RPA. However, *para 109 of Schedule 1* does not include a 'work experience' category which would allow me to be a voting member of an RPA. I am currently a voting member of an RPA having qualified to be a member on the basis that I was a registered tax agent. However, I would expect that the RPA as part of its review process when applying for RPA recognition under the Tax Agent Services Bill 2008, would have to rescind my membership in order to comply.

In these circumstances I could no longer meet the 'work experience' requirement for eligibility to be a registered tax agent as the above-mentioned para 104(a) of the eligibility requirement, to be a voting member of an RPA, could not be met.

I have also read relevant content in the document *Exposure Draft Explanatory Statement, Statutory Rules 2008 No. ( )*, issued by authority of the Assistant Treasurer

*and Minister for Competition Policy and Consumer Affairs.* This document differs to the draft regulations only in that it refers to the ‘Work Experience’ requirement as ‘Without formal qualifications’.

As currently drafted the Regulations would impact upon my business significantly and it would have to cease operating if the regulations were to be confirmed. I would not be able to meet the (new) requirements when my tax agent registration expires as it would not be feasible at my age from a practical, financial or personal point of view to update my qualifications to meet the new requirements. (A small business would also be lost to a country town.)

This disconnect would presumably be able to be overcome in the draft regulations (if that was the intent of the legislators) by a simple change which would either:

- include a work experience category in Schedule 1, para 109.
- or, by removing ‘voting’ from para 104 (a) of Schedule 2

Yours faithfully

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