

Important Updates to Tax Professional Standards - Effective July 2025

What's Happening

New obligations under the Code of Professional Conduct will take effect from 1 July 2025 for tax practitioners with 100 or fewer employees. These amendments to the Tax Agent Services Act 2009 (TASA) have been implemented to enhance professional standards and consistency within the tax industry.

At Leading Edge Accounting, we maintain high professional standards that align with these regulatory enhancements. While many of these requirements reflect practices we already follow, there are some operational adjustments that will influence our client interactions moving forward.

Key Changes You'll Notice

Enhanced Client Communication Standards

When circumstances arise that could materially impact the scope of our services, we are now mandated to provide formal notification to our clients. This builds upon our existing commitment to keeping you informed throughout our engagement.

Clearer Service Agreements

Our engagement letters and service proposals will feature more detailed information, including:

- Specific services we will deliver
- Activities outside our engagement scope
- Your obligations and entitlements as our client
- Procedures for addressing any concerns

Strengthened Documentation Requirements

We may request additional supporting documentation for specific claims, deductions, or transactions. While we have always ensured accuracy and proper substantiation, the new Code obligations require us to maintain more comprehensive evidence files, beyond simply reviewing or verifying documentation.

This may involve asking you to:

- Submit digital copies of supporting documents
- Provide formal confirmation of certain information
- Complete additional verification steps

These measures ensure better protection for you during any ATO review processes.

Client Rights and Complaint Procedures

Under the updated standards, you have formal rights to raise concerns or lodge complaints regarding our services. Information about our registration status, professional responsibilities, and complaint procedures is available on our website.

Enhanced Quality Management

We have updated our internal systems, procedures, and staff training to meet the TPB's enhanced requirements. These changes operate behind the scenes and require no action from you unless specifically requested.

Professional Conduct Standards


The new Code obligations include requirements for tax practitioners to cease acting for clients who knowingly provide false or misleading information or refuse to comply with tax obligations. While this has always aligned with our ethical approach, it is now a formal regulatory requirement.

What You Need to Do

In most cases, no immediate action is required from you. We will clearly communicate any necessary steps, such as signing updated engagement agreements, making the process straightforward and simple.

Additional Information

For more details about these regulatory changes, you can access the official TPB resources and client information sheets through their website at www.tpb.gov.au.

You can also download the TPB's detailed client information factsheet here:  [TPB Factsheet: Information for Clients - What you should expect from your tax practitioner](#)

We remain committed to providing you with exceptional service while meeting these enhanced professional standards. If you have any questions about these changes or how they might affect our working relationship, please don't hesitate to contact us.