



Australian Government



TAX PRACTITIONERS BOARD

THE MOVE TO CLOUD

REQUIREMENTS OF A REGISTERED AGENT

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HOW THE TPB DEFINES CLOUD COMPUTING

- Provision of IT services (storing, managing and processing data) through a network (internet) instead of using a local server or personal computer.
- Cloud computing services include:
 - software
 - platform
 - infrastructure.



FACTORS TO CONSIDER WHEN ENTERING INTO CLOUD ARRANGEMENTS

- TPB practice note (TPB (PN) 01/2017) outlines relevant factors to consider when entering into cloud arrangements, including:
 - data storage and integrity
 - whether information is held offshore
 - backup processes
 - dispute resolution
 - status of the data when arrangement ends.



WHAT DOES THIS MEAN FOR REGISTERED TAX PRACTITIONERS

- Code of Professional Conduct
- Code item 6: Unless you have a legal duty to do so, you must not disclose any information relating to a client's affairs to a third party without your client's permission



OTHER 'DIGITAL' MATTERS

- ATO initiatives
 - Simplified BAS
 - Single touch payroll
- More information available in the TPB Information sheet *09/2011: Software providers and the Tax Agent Services Act 2009*



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