

Individual client visual verification requirements

The following table summarises the **minimum TPB's POI requirements** for verifying an individual client's (or individual representative's) identity using the visual method.

POI requirement	Visual evidence required to be sighted
For individual clients	
Verify the individual's: <ul style="list-style-type: none"> • full name; and • either their residential address or date of birth. 	<ul style="list-style-type: none"> • An original or certified copy of a primary photographic identification document (primary photo ID) (e.g., Australian passport, driver's licence). <p>OR both of the following:</p> <ul style="list-style-type: none"> • An original or certified copy of a primary non-photo ID (e.g., a birth certificate or Government concession card). ❶ • An original or certified copy of a secondary ID (e.g., a Medicare card, or a recent rates notice or utility bill containing the individual's name and residential address). ❶
For individual clients using an individual representative	
Verify: <ul style="list-style-type: none"> • for both the client and their representative, their full name and either their residential address or date of birth; and • the representative's authority to engage the practitioner on behalf of the client. 	<p>For both the client and their representative:</p> <ul style="list-style-type: none"> • an original or certified primary photo ID <p>OR the following:</p> <ul style="list-style-type: none"> • an original or certified primary non-photo ID and an original or certified secondary ID document. ❶ <p>A legal document demonstrating the authority of the representative to engage the practitioner on behalf of the client, including in relation to parental, guardianship or power of attorney representation (e.g., enduring power of attorney) or identifying them as an authorised contact listed on the ATO individual client record. ❶</p>

❶ *The TPB also accepts the ATO-sanctioned verification process involving the comparison of data provided by the client against data on ATO or other Government electronic systems (i.e., the **Source ATO method** or the **Source DVS method**). Note that the Source ATO Method can only be used to verify an individual representative's identity if the representative is also a client of the tax practitioner conducting the POI.*

*Further details on these ATO-sanctioned electronic identification methods can be found in the ATO's web guidance entitled 'Agent client verification methods' (QC 67529) and in the POI verification checklists on the **NTAA's 2023 Tax Schools Day 1 Software**.*