

**Tax Agent Services (Specified BAS Services No. 1) Instrument 2020**

I, Ian Klug AM, Chair of the Tax Practitioners Board, make the following instrument under the *Tax Agent Services Act 2009*.

Dated 15/04/2020

Ian Klug AM

Chair

Dated 15/04/2020

## Section ^1

# ^1 Name of instrument

This instrument is the *Tax Agent Services (Specified BAS Services No.1) Instrument 2020*.

# ^2 Commencement

This instrument commences on the day after it is registered on the Federal Register of Legislation.

# ^3 Authority

This instrument is made under the *Tax Agent Services Act 2009*.

# ^4 Definitions

In this instrument:

***BAS service*** has the meaning given by section 90-10 of the *Tax Agent Services Act 2009*

# ^5 Specified services that are BAS services

For subsection 90-10(1A) of the *Tax Agent Services Act 2009*, the following services are specified as a ***BAS service***:

1. a service under the *Boosting Cash Flow for Employers (Coronavirus Economic Response Package) Act 2020;*
2. a service under the *Coronavirus Economic Response Package (Payments and Benefits) Act 2020*;
3. a service under any rules that the Treasurer has made or may make, by legislative instrument, pursuant to section 20 of the *Coronavirus Economic Response Package (Payments and Benefits) Act 2020;* and
4. a service under any legislative instrument made under subsections (b) or (c).