



Tax Agent Services (Specified BAS Services No. 2) Instrument 2020

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

Dated 17 August 2020

Ian Klug AM
Chair

^1 Name of instrument

This instrument is the *Tax Agent Services (Specified BAS Services No. 2) 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 subsection 90-10(1A) of 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*

Commissioner means the Commissioner of Taxation

Service means a service:

- (a) that relates to:
 - (i) ascertaining liabilities, obligations or entitlements of an entity that arise, or could arise, under section 5; or
 - (ii) advising an entity about liabilities, obligations or entitlements of the entity or another entity that arise, or could arise, under section 5; or
 - (iii) representing an entity in their dealings with the **Commissioner** under section 5;
- (b) that is provided in circumstances where the entity can reasonably be expected to rely on the service for either or both of the following purposes:
 - (i) to satisfy liabilities or obligations that arise, or could arise under section 5;
 - (ii) to claim entitlements that arise, or could arise, under section 5.

^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**:

- (a) a **service** under the *Superannuation Guarantee (Administration) Act 1992* to the extent that the service relates to a payroll function or payments to contractors;
- (b) a **service** under the *Superannuation Guarantee Charge Act 1992*;
- (c) a **service** under Part 3B of the *Superannuation Industry (Supervision) Act 1993*;

- (d) a **service** under Part 5-30 in Schedule 1 to the *Tax Administration Act 1953*;
- (e) a **service** under sections 202CD and 202CF of the *Income Tax Assessment Act 1936*; or
- (f) a **service** under section 9 of the *A New Tax System (Australian Business Number) Act 1999*.

Schedule 1—Repeals

Tax Agent Services (Specified BAS Services) Instrument 2016 [F2016L00967]

- 1 This instrument repeals *Tax Agent Services (Specified BAS Services) Instrument 2016 [F2016L00967]* registered on 1 June 2016.**