



Tax Agent Services (Specified BAS Services) Instrument 2016

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

Dated 1 June 2016

Ian R Taylor
Chair

^1 Name of instrument

This instrument is the *Tax Agent Services (Specified BAS Services) Instrument 2016*.

^2 Commencement

This instrument commences on the day after it is registered.

^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:

- (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 *Taxation 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*.