

**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

## Section ^1

# ^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:

1. a service under the *Superannuation Guarantee (Administration) Act 1992* to the extent that the service relates to a payroll function or payments to contractors;
2. a service under the *Superannuation Guarantee Charge Act 1992*;
3. a service under Part 3B of the *Superannuation Industry (Supervision) Act 1993*;
4. a service under Part 5-30 in Schedule 1 to the *Taxation Administration Act 1953*;
5. a service under sections 202CD and 202CF of the *Income Tax Assessment Act 1936*; or
6. a service under section 9 of the *A New Tax System (Australian Business Number) Act 1999*.