



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

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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

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**^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**:

- (a) a service under the *Boosting Cash Flow for Employers (Coronavirus Economic Response Package) Act 2020*;
- (b) a service under the *Coronavirus Economic Response Package (Payments and Benefits) Act 2020*;
- (c) 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
- (d) a service under any legislative instrument made under subsections (b) or (c).