



WHAT IS A 'BAS SERVICE'?

Please note that this document is intended as a guide only and contains an overview of the meaning of the term '*BAS service*' under the *Tax Agent Services Act 2009*. This fact sheet is subject to change.

WHAT IS A BAS SERVICE?

A "*BAS service*" is a 'tax agent service' that relates to:

- ascertaining liabilities, obligations or entitlements of an entity that arise, or could arise, under a 'BAS provision'; or
- advising an entity about liabilities, obligations or entitlements of the entity or another entity that arise, or could arise, under a BAS provision; or
- representing an entity in their dealings with the Commissioner of Taxation in relation to a BAS provision; and

that is provided in circumstances where the entity can reasonably be expected to rely on the service for the purpose of satisfying liabilities or obligations that arise, or could arise, under a BAS provision and/or to claim entitlements that arise, or could arise, under a BAS provision.

'BAS provision' includes:

- GST law;
- wine equalisation tax law;
- luxury car tax law;
- fuel tax law;
- fringe benefits tax law (relating to collection and recovery only);
- pay as you go (PAYG) withholding;
- PAYG instalments.

WHAT ARE EXAMPLES OF A BAS SERVICE?

A BAS service includes, but is not limited to, the following:

- preparing or lodging an approved form about a taxpayer's liabilities, obligations or entitlements under a BAS provision;
- giving a taxpayer advice about a BAS provision that the taxpayer can reasonably be expected to rely upon to satisfy their taxation obligations; or
- dealing with the Commissioner on behalf of a taxpayer in relation to a BAS provision.

BAS services only include those services that involve the application or interpretation of a BAS provision, and those services which involve representing an entity in their dealings with the Commissioner in relation to a BAS provision.

A list of indicative BAS services can be found in *Appendix A* **attached** to this fact sheet.



Australian Government

FACT SHEET



TAX PRACTITIONERS BOARD

NEED MORE INFORMATION?

Further information will be released as it becomes available on the Tax Practitioners Board website at www.tpb.gov.au.



Appendix A Examples of 'BAS services' under new law

The following table provides a non-exhaustive list of the types of services which, if provided for a fee or reward, may constitute a 'BAS service'.

Service	BAS service	Not a tax agent service or BAS service	Tax agent service only (cannot be provided by BAS agents)
Installing computer accounting software without determining default GST codes tailored to the client		X	
Installing computer accounting software and determining default GST codes tailored to the client	X		
Coding tax invoices and transferring data onto a computer program for clients	X		
Reconciling data entry to ascertain the figures to be included on a client's activity statement	X		
Filling in the activity statement on behalf of an entity or instructing the entity which figures to include	X		
Coding tax invoices and transferring data onto a computer program for clients under the instruction and supervision of a registered BAS agent		X	
Ascertaining or advising about the superannuation guarantee obligations for a client			X
General training in relation to the use of computerised accounting software		X	
Preparing bank reconciliations		X	
Entering data		X	
Ascertaining the withholding obligations for the employees' of your clients. This includes the preparation of payment summaries.	X		