



Australian Government



INFORMATION FOR TAX PRACTITIONERS

WHAT IS A BAS SERVICE?

Overview

If you provide a Business Activity Statement (BAS) service for a fee or other reward, you must be registered with the Tax Practitioners Board.

What is a BAS service?

There are 2 key elements of a BAS service:

Element 1 – Ascertaining, advising or representing a client

This means you either:

- (a) ascertain or advise a client about liabilities, obligations or entitlements under a BAS provision, or
- (b) represent a client in their dealings with the Commissioner of Taxation in relation to a BAS provision.

Element 2 – Reliance for BAS purposes

The service is provided in circumstances where the client can reasonably be expected to rely on it to satisfy liabilities or obligations and/or to claim entitlements that arise, or could arise, under a BAS provision.

What is a BAS provision?

A BAS provision means:

- part VII (collection and recovery only) of the *Fringe Benefits Tax Assessment Act 1986*
- the indirect tax law, including the:
 - goods and services tax (GST) law
 - wine tax law
 - luxury car tax law
 - fuel tax law

- the PAYG system under parts 2–5 and 2–10 in Schedule 1 to the *Taxation Administration Act 1953*
- the single touch payroll reporting provisions under division 389 in Schedule 1 to the *Taxation Administration Act 1953*, and
- the *Major Bank Levy Act 2017*.

When will a client be reasonably expected to rely on a service?

Whether a client can reasonably rely on a service will depend on the situation. Some factors to consider include:

- whether you have applied your knowledge of the BAS provision to a client's individual circumstances
- whether the client has limited knowledge or prior experience regarding the BAS service
- whether the client has specifically requested or paid for the service
- the level of complexity involved.

Examples of BAS Services

Examples of BAS services can include:

- confirming details or providing advice about your client's BAS
- advising your client about a BAS provision
- dealing with the Australian Taxation Office (ATO) on behalf of your client in relation to a BAS provision
- advising on superannuation guarantee charge (SGC) liability, including calculating SGC and preparing the SGC statement

- completing and lodging the Taxable payments annual report, on behalf of a client
- sending a tax file number declaration to the ATO, on behalf of a client
- applying for an Australian Business Number for your client
- providing payroll or contractor payment services under the *Superannuation Guarantee (Administration) Act 1992*
- determining and reporting superannuation guarantee shortfall amounts and related administrative fees under the *Superannuation Guarantee Charge Act 1992*
- dealing with superannuation payments made through a clearing house under Part 3B of the *Superannuation Industry (Supervision) Act 1993*.

What is not a BAS service?

Examples of services that are not BAS services include:

- coding tax invoices and entering data into a computer program for clients under the instruction and supervision of a registered tax practitioner
- performing data entry for clients without the requirement to interpret or apply a BAS provision
- providing advice on taxes and duties under State or Territory based legislation.

i Further information

- For more information on what is a BAS service, see [TPB\(I\) 38/2023 What is a BAS service?](#)
- For more information on what is a fee or other reward, see [TPB\(I\) 40/2023 What is a fee or other reward?](#)