Australian Government

COMMONWEALTH OF AUSTRALIA

Tax Agent Services (Specified BAS Services No. 1) Repeal Instrument 2026

Explanatory Statement

Summary

1. This *Tax Agent Services (Specified BAS Services No. 1) Repeal Instrument 2026* (the **Repeal Instrument**) repeals the *Tax Agent Services (Specified BAS Services No. 2) Instrument 2020* [F2020L01406] (the **2020 Instrument**) registered 5 November 2020.

2. The instrument is a legislative instrument for the purposes of the *Legislation Act 2003*.

3. Under subsection 33(3) of the *Acts Interpretation Act 1901*, where an Act confers a power to make, grant or issue any instrument of a legislative or administrative character (including rules, regulations or by-laws) the power shall be construed as including a power exercisable in the like manner and subject to the like conditions (if any) to repeal, rescind, revoke, amend, or vary any such instrument.

Purpose of the instrument

4. The 2020 Instrument was introduced to clarify the extent of the services that BAS agents can provide, including under the *Superannuation Guarantee (Administration) Act 1992* and *Superannuation Guarantee Charge Act 1992*.

5. On 27 November 2023, the *Treasury Laws Amendment (2023 Measures No. 1) Bill 2023* (the Bill) received Royal Assent. The Bill amends the *Tax Agent Services Act 2009* (**TASA**) to implement certain recommendations of the Review of the Tax Practitioners Board. In addition, the Bill inserts the expanded definition of a BAS service under the 2020 Instrument into the meaning of a BAS service at section 90-10 of the TASA. As such, the 2020 Instrument is no longer required.

6. The Repeal Instrument repeals the 2020 Instrument on the day after the Legislative Instrument is registered on the Federal Register of Legislation, noting that section 90-10 of the TASA has been amended to include the services specified in the 2020 Instrument as BAS services.

Consultation

7. The TPB highlights that although there will be no impact on the scope of services that BAS agents may provide given section 90-10 of the TASA has been amended to include the services specified in the 2020 Instrument as BAS services, the TPB nonetheless undertook consultation with its stakeholder forums, the TPB's Tax Practitioner Governance and Standards Forum and the Consultative Forum.

8. The TPB engaged its professional association stakeholder forums on 1 May 2024 and 10 December 2025 to seek feedback on the TPB's proposed approach to repeal the 2020 Instrument and proposed amendments to TPB Information Sheet TPB(I) 38/2023 *What is a BAS Service?*

9. The forums include representatives from the accounting and financial adviser associations, including CPA Australia, Chartered Accountants Australia and New Zealand, The Tax Institute and the Institute of Certified Bookkeepers.

10. No issues of concern were raised by associations on either occasion.

Operation of the instrument

11. The Repeal Instrument repeals the whole of the 2020 Instrument: see section 4 and item 1 of Schedule 1.

12. The Repeal Instrument commences on the day after it is registered on the Federal Register of Legislation.

Legislative authority

13. The Tax Practitioners Board makes *Tax Agent Services (Specified BAS Services No. 1) Repeal Instrument 2026* under subsection 90-10 (1A) of the *Tax Agent Services Act 2009*.

Statement of Compatibility with Human Rights

14. The Explanatory Statement for a disallowable instrument must contain a Statement of Compatibility with Human Rights under subsection 9(1) of the *Human Rights (Parliamentary Scrutiny) Act 2011*. A Statement of Compatibility with Human Rights is attached.

Statement of Compatibility with Human Rights

This Statement is prepared in accordance with Part 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*.

Tax Agent Services (Specified BAS Services No. 1) Repeal Instrument 2026

Overview

1. This Repeal Instrument repeals *Tax Agent Services (Specified BAS Services No.2) Instrument 2020* [**F2020L01406**].

Human rights implications

2. This Disallowable Legislative Instrument does not engage any of the applicable rights or freedoms as it simply repeals the 2020 Instrument, noting that section 90-10 of the *Tax Agent Services Act 2009* has been amended to include the services specified in the 2020 Instrument as BAS services.

Conclusion

3. The Repeal Instrument is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011* because it does not raise any human rights issues.