



INFORMATION SHEET

IS-L00709PW

What is a 'tax agent service'?

This document is intended as an overview of the what is a 'tax agent service' set out in the *Tax Agent Services Act 2009*. This information sheet is intended to provide assistance. It is not a formal Board Guideline. This information sheet may be changed from time to time.

What is a tax agent service?

A "tax agent service" is any service that relates to:

- ascertaining or advising about the liabilities, obligations or entitlements of an entity under a taxation law; or
- representing an entity in their dealings with the Commissioner of Taxation; and

that is provided in circumstances where it is reasonable to expect that the entity will rely on it to satisfy liabilities or obligations under a taxation law or to claim entitlements under a taxation law.

"Taxation law" includes any Act of which the Commissioner of Taxation has general administration, or any regulations made under such an Act. It also includes the *Tax Agent Services Act 2009* (TASA) and any regulations made under the TASA.

NOTE: 'Tax agent services' includes 'BAS services'.

What are examples of a tax agent service?

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

- a BAS service;
- preparing or lodging an approved form about a taxpayer's liabilities, obligations or entitlements under a taxation law;
- giving a taxpayer advice about a taxation law 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 taxation law.

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



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A list of indicative tax agent services can be found in *Appendix A attached* to this information sheet.

Need more information?

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

Appendix A – Examples of ‘tax agent services’

The following table includes a non-exhaustive list of the types of services which may constitute a tax agent service if provided for a fee or reward.

Service	Tax agent service	Not a tax agent service
Preparing a return, notice, statement, application or other document about your client’s liabilities, obligations or entitlements under a taxation law	X	
Lodging a return, notice, statement, application or other document about your client’s liabilities, obligations or entitlements under a taxation law	X	
Advising your client on tax concessions for expenditure incurred on research and development activities where the service involves the application of taxation laws	X	
Assisting your client with tax concessions for expenditure incurred on research and development activities where the service involves the application of taxation laws	X	
Preparing an objection under Part IVC of the TAA 1953 against an assessment, determination, notice or decision under a taxation law	X	
Lodging an objection on behalf of your client under Part IVC of the TAA 1953 against an assessment, determination, notice or decision under a taxation law	X	



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Service	Tax agent service	Not a tax agent service
Contracting the services of a specialist to provide advice about an area of taxation law in which you have no expertise and cannot review for accuracy		X
Applying to the Commissioner or the AAT for a review of, or instituting an appeal against, a decision on an objection under Part IVC of the <i>Taxation Administration Act 1953</i>	X	
Giving your client advice about a taxation law that they can reasonably be expected to rely upon to satisfy their taxation obligations	X	
Dealing with the Commissioner on behalf of your client	X	
Services provided by an auditor of a self managed superannuation fund under the <i>Superannuation Industry (Supervision) Act 1993</i>		X
Providing general taxation advice to your client that does not involve the application or interpretation of a taxation law to the client's personal circumstances		X
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	
General training in relation to the use of computerised accounting software		X
Preparing bank reconciliations		X



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Service	Tax agent service	Not a tax agent service
Entering data		X
Ascertaining the withholding obligations for the employees' of your clients. This includes the preparation of payment summaries	X	
Providing a tax agent service as a legal service, unless it consists of preparing, or lodging, a return or a statement in the nature of a return (which will be a tax agent service).		X
Providing a tax agent service as a legal service in the course of acting for a trust or deceased estate as trustee or legal personal representative.		X