| **Which services below can be offered by a Business Activity Statement (BAS) agent providing payroll services?** | **Tick Yes or No** | |
| --- | --- | --- |
| **Yes** | **No** |
| Apply to the Registrar for an Australian Business Number (ABN) on behalf of a client. |  |  |
| Install computer accounting software without determining default Goods and Service Tax (GST) and other codes tailored to the client. |  |  |
| Confirm figures to be included in a client's activity statement. |  |  |
| Complete activity statements on behalf of an entity or instruct the entity on which figures to include. |  |  |
| Provide general training in computerised accounting payroll software. |  |  |
| Prepare bank reconciliations for a client. |  |  |
| Enter data without involvement in or calculation of figures to be included on a client's activity statement. |  |  |
| Provide advice about the withholding tax obligations for the employees of a client. |  |  |
| Provide services declared to be a BAS service by a legislative instrument issued by the Tax Practitioners Board (TPB). |  |  |
| Prepare and provide a client with an income statement that may include reportable fringe benefits amounts and the reportable employer superannuation contributions. |  |  |
| Register or provide advice on registration for pay as you go (PAYG) withholding. |  |  |
| Provide services under the *Superannuation Guarantee (Administration) Act 1992* to the extent that they relate to a payroll function or payments to contractors. |  |  |
| Provide advice about a superannuation guarantee charge (SGC) liability, including calculating the liability and preparing the SGC statement. |  |  |
| Provide advice about offsetting late payments of superannuation contributions against the SGC. |  |  |
| Complete the late payment offset election section of an SGC statement. |  |  |
| Represent a client in their dealings with the Australian Taxation Office (ATO) relating to the SGC, lodge SGC statements, be an authorised contact relating to SG and SGC, and access these accounts in the ATO's online services for BAS agents. |  |  |
| Be an authorised contact with the ATO for payment arrangements relating to SGC account. |  |  |
| Be an authorised contact with the ATO for requesting penalty remissions relating to SGC. |  |  |
| Be an authorised contact for any audit or review activity undertaken by the ATO relating to SGC. |  |  |
| Provide advice about claiming an allowable tax deduction for superannuation contributions. |  |  |
| Provide advice about superannuation contribution caps and the effect of exceeding those caps. |  |  |
| Provide advice on salary sacrificing arrangements and salary packaging. |  |  |
| Provide advice about fringe benefits tax laws. |  |  |
| Provide advice about preparing and/or lodging income tax returns. |  |  |
| Determine and report the superannuation guarantee shortfall and associated administrative fees. |  |  |
| Deal with superannuation payments made through a clearing house. |  |  |
| Complete and lodge the Taxable payments annual report to the ATO on behalf of a client. |  |  |
| Send a TFN declaration to the Commissioner on behalf of a client. |  |  |
| Transmit data to the Commissioner through single touch payroll (STP) enabled software, where the data transmission does **not** require the interpretation or application of a BAS provision. |  |  |
| Provide a payroll service that involves interpreting and applying a BAS provision, including reporting employee payroll information through STP enabled software. |  |  |
| Undertake a payroll compliance review, providing an assessment and/or opinion on whether the client is compliant with one or more BAS provisions. |  |  |
| Determine eligibility, provide advice and assist eligible clients in electing to participate in the JobKeeper Payments scheme. |  |  |
| Determine eligibility and advise and assist eligible clients with their cash flow boost entitlements. |  |  |
| Determine eligibility and advise and assist eligible clients in claiming the JobMaker Hiring Credit. |  |  |