What is a BAS Service?



e-News

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TPB updated list of BAS Services; Study Loan Tax Tables Update

What is a BAS Service?

TPB Updates BAS Services List

The Tax Practitioners Board (TPB) has updated the list of services a BAS Agent and/or bookkeeper can provide. You can see more information about this <u>here</u> on the TPB

website.

Why is it important for business owners to know about a BAS services list?

In short, if you engage an external bookkeeper to assist you with business accounting, you need to ensure that if that bookkeeper is not a registered BAS Agent, that he/she is only performing non-BAS Service activities for you. Remember, **only registered BAS Agents can provide and charge for BAS services.** A bookkeeper can only perform a very limited number of tasks if he/she is not registered.

In the mean time, you can download the TPB's list of BAS services <u>here</u> and learn about which tasks are and are not, BAS services. Check it occasionally to ensure that your bookkeeper, registered or not, is working within his/her limits.

Study & Training Support Loans Withholding Schedule & Tax Tables Update

From **24 September**, study and training support loans withholding schedule and tax tables will be updated. See more information on the ATO website <u>here</u>.

In Other Bookkeeping_BAS News...

<u>Can I Claim the GST on That</u> page updated: Some new information has been updated in relation to container deposit schemes.

Next BAS due date: The next quarterly BAS for **July to Sept 2025**, is due by **25th November 2025 if lodged online by a tax professional or in Online Services for Business.** If you are receiving a paper BAS and are not an active STP reporter, the BAS is due by **28th Oct 2025**.

Next IAS due date: The August 2025 Business Activity Statement is due by **22nd Sept 2025.**

Next Super due date: The Q1 2025-26 SG is due by 28th October 2025.

7 Common Mistakes when Managing Allowances & Deductions: See this post by Aust Payroll Association.

Luxury Car Tax Threshold FY26: From 1 July, the luxury car tax threshold will remain at \$91,387 for fuel-efficient vehicles and \$80,567 for all other vehicles. The car limit threshold will also remain at \$69,674. See here-for-further-details.

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In this blog I will show you how to set up a fully serviced novated lease for a motor vehicle in Xero.



The Right to Disconnect: A New Standard for WorkLife Balance

For small business employers and their employees, Australia's new **Right to Disconnect Laws** became effective on **August 26, 2025**. Learn more in this blog.

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