

# Taxation Administration (Special Arrangements – Lodging of Returns) Determination 2014 (No 1)

Disallowable instrument DI2014–245

made under the

*Taxation Administration Act 1999*, s 42 (Special arrangements for classes of people)

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## 1 Name of instrument

This instrument is the *Taxation Administration (Special Arrangements – Lodging of Returns) Determination 2014 (No 1)*.

## 2 Commencement

This instrument is taken to have commenced on 1 July 2014.

## 3 Application

This determination applies to employers that are registered or required to apply for registration as an employer under the *Payroll Tax Act 2011* (a ‘registered employer’).

## 4 Determination

For the purposes of section 42 of the *Taxation Administration Act 1999* the following is determined:

- (1) A registered employer who is required to lodge monthly payroll tax returns (in accordance with section 87 of the *Payroll Tax Act 2011*) may apply to the Commissioner for ACT Revenue, under section 87A of the *Payroll Tax Act 2011*, to vary the lodgment period to annual payroll tax returns.
- (2) An application to the Commissioner for ACT Revenue under section 87A will be considered if the annual ACT payroll tax liability of the registered employer is \$6,000 or less.
- (3) The Commissioner for ACT Revenue may revoke an approval given to the registered employer under section 87A to lodge annual payroll tax returns, if satisfied that the annual ACT payroll tax liability of the registered employer will exceed \$6,000.

Kim Salisbury  
Commissioner for ACT Revenue  
10 September 2014