

Taxation Administration (Special Arrangements—Lodging of Returns) Approval 2023

Disallowable instrument DI2023–245

made under the

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

1 Name of instrument

This instrument is the *Taxation Administration (Special Arrangements—Lodging of Returns) Approval 2023*.

2 Commencement

This instrument commences on the day after it is notified.

3 Definitions

In this instrument:

Act means the *Payroll Tax Act 2011*.

commissioner—see the *Taxation Administration Act 1999*, dictionary.

employer—see the Act, dictionary.

registered employer means an employer that is registered or required to apply for registration as an employer under the Act.

4 Approval

For the purposes of section 42 of the *Taxation Administration Act 1999*, I approve the following:

- (1) An application to the commissioner under section 87A will be considered if the annual ACT payroll tax liability of the registered employer is \$80,000 or less.
- (2) The commissioner 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 \$80,000.

5 Revocation

This instrument revokes the *Taxation Administration (Special Arrangements – Lodging of Returns) Determination 2014 (No 1)*, DI2014-245.

Kim Salisbury
Commissioner for ACT Revenue

03 November 2023