

Australian Capital Territory

# Taxation Administration Form Approval 2004 (No 2)

approval statement for

**Approved form AF2004—12**

made under the

***Taxation Administration Act 1999*, section 139C Approved forms**

## **EXPLANATORY STATEMENT**

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This determination takes effect on the day after notification.

Under section 139C of the *Taxation Administration Act 1999* the Commissioner may, in writing, approve forms for a tax law.

The purpose of the form is to enable people experiencing substantial hardship to apply for a deferment of rates. Applications will only be accepted on this form.

The circumstances in which rates may be deferred, and the effect of a deferral of rates, are specified in Division 7.2 of the *Rates Act 2004*.

Authorised by the Commissioner for ACT Revenue