

Taxation Administration (Special Arrangements for Making Returns) Revocation 2015

Disallowable instrument DI2015-47

made under the

Taxation Administration Act 1999, s139 (Determination of amounts payable under tax laws)

EXPLANATORY STATEMENT

1. This instrument is the *Taxation Administration (Special Arrangements for Making Returns) Revocation 2015*.
2. This instrument commences on the day after its notification day. The purpose of this instrument is to revoke DI2001-36.
3. Section 42 of the *Taxation Administration Act 1999* (TAA) provides that the Commissioner for ACT Revenue may approve special arrangements that vary the provisions of a tax law in relation to the lodging of returns and the way of payment of amounts of tax. The approval must apply to a specified class of persons, and may authorise the lodging of returns by electronic means.
4. DI2001-36 was notified on 22 March 2001 and provided an approval (under the TAA as published at that time) for special classes of persons, for the lodging of returns as specified under provisions of the *Payroll Tax Act 1987*, the *Debits Tax Act 1997* and the *Duties Act 1999*. At the time of notification, these special approvals were to support the implementation of Canberra Connect and the introduction of new electronic payment methods.
5. An administrative review of DI2001-36 highlighted that it is no longer necessary. The *Payroll Tax Act 1987* has been superseded, and the *Debits Tax Act 1997* has expired. Amendments made to the various Acts, in addition to technological advancements and increases in payment options since 2001, means that the instrument is no longer required and has not been referred to in some time.
6. Revocation of this instrument will have no detrimental effect on taxpayers, and will not affect any of the current payment options currently in place for various tax lines.

Authorised by Kim Salisbury
Commissioner for ACT Revenue