



Australian Capital Territory

Gazette

SPECIAL GAZETTE

No. S12, Tuesday 13 March, 2001

AUSTRALIAN CAPITAL TERRITORY

TAXATION ADMINISTRATION ACT 1999

APPROVAL FOR SPECIAL ARRANGEMENTS FOR MAKING RETURNS

INSTRUMENT NO. 36 OF 2001

1. Under section 42 of the *Taxation Administration Act 1999* I approve the following special arrangements that vary the relevant provisions of a tax law as set out in column 1, in the manner as specified in column 2, in respect of the classes of persons specified in column 3:

LODGING OF RETURNS		
Relevant Tax laws varied	Special Arrangements	Class of persons
Payroll Tax Act 1987 Section 16	A return referred to in section 16 may be lodged by electronic means, only on the approved form and by the means available at www.trading.act.gov.au , or such other internet page that may replace that page from time to time.	Employers that are registered as payroll tax payers with the Commissioner for ACT Revenue.
Debits Tax Act 1997 Section 17	A return referred to in section 17 (8) may be lodged by electronic means, only on the approved form and by the means available at www.trading.act.gov.au , or such other internet page that may replace that page from time to time.	Financial Institutions that are registered as debits tax payers with the Commissioner for ACT Revenue.
Duties Act 1999 Section 169	A return referred to in section 169 (1) may be lodged by electronic means, only on the approved form and by the means available at www.trading.act.gov.au , or such other internet page that may replace that page from time to time.	Commercial hiring businesses that are registered with the Commissioner for ACT Revenue, for payment of hiring duty under the <i>Duties Act 1999</i> .
Duties Act 1999 Section 194	A return referred to in section 194 (a) may be lodged by electronic means, only on the approved form and by the means available at www.trading.act.gov.au , or such other internet page that may replace that page from time to time.	Life and General insurers that are registered with the Commissioner for ACT Revenue for payment of duty on insurance premiums under the <i>Duties Act 1999</i> .

Graeme Dowell
Commissioner for ACT Revenue

ACT Government Homepage: <http://www.act.gov.au>

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EXPLANATORY STATEMENT

The *Taxation Administration Act 1999* (the Act) deals with the administration of various tax laws relating to the imposition and collection of certain taxes, duties and fees. Part 6 of the Act deals with tax returns, including the form of a return and the time of its lodgement. Division 2 of Part 6 provides for special arrangements for the making of returns and the payment of tax.

Section 42 of the Act empowers the Commissioner to approve, by notice published in the Gazette, special arrangements that vary the provisions of a tax law in relation to the lodging of returns and the manner of payment of amounts of tax that are due under a tax law. The class of persons to which the approval applies must be specified in the notice. Further, the approval may authorise the lodging of returns by electronic means.

This instrument approves special arrangements, for specified classes of persons, for the lodging of returns required under specified provisions of the *Payroll Tax Act 1987*, the *Debts Tax Act 1997* and the *Duties Act 1999* by specified electronic means.

These special arrangements will facilitate the development of a facility for on line payment of payroll tax and other returns based taxes as part of the Canberra Connect project.

