



Taxation Administration Regulations 1976

Statutory Rules No. 129, 1976

made under the

Taxation Administration Act 1953

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About this compilation

This compilation

This is a compilation of the *Taxation Administration Regulations 1976* that shows the text of the law as amended and in force on 1 July 2015 (the **compilation date**).

This compilation was prepared on 21 July 2015.

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on ComLaw (www.comlaw.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on ComLaw for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on ComLaw for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Part 1—Preliminary

1 Name of Regulations

These Regulations are the *Taxation Administration Regulations 1976*.

2 Definitions

In these Regulations, unless the contrary intention appears:

1997 Tax Act means the *Income Tax Assessment Act 1997*.

Act means the *Taxation Administration Act 1953*.

approved form has the meaning given in subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

Commissioner includes the Commissioner in the capacity of Registrar of the Australian Business Register.

effective, in relation to an address, means that the person to whom the address relates will receive documents delivered to the address.

foreign resident has the meaning given by subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

Medicare levy surcharge means the surcharge imposed by the *A New Tax System (Medicare Levy Surcharge—Fringe Benefits) Act 1999*.

preferred address for service has the meaning given by regulation 12A.

prescribed foreign resident, for a period in an income year, means a person who:

- (a) is a foreign resident at all times in that period; and
- (b) is not, at any time in that year, a person to whom a pension, allowance or benefit in respect of which he or she is liable to

Regulation 2A

be assessed and to pay income tax in Australia is, or was, payable under:

- (i) the *Veterans' Entitlements Act 1986*; or
- (ii) subsection 4(6) of the *Veterans' Entitlements (Transitional Provisions and Consequential Amendments) Act 1986*; or
- (iii) a provision (except Part 2.11, 2.12, 2.14 or 2.15) of the *Social Security Act 1991*.

tax-related liability has the meaning given by section 255-1 of Schedule 1 to the Act.

top rate means the sum of:

- (a) the highest rate specified in the table in Part I of Schedule 7 to the *Income Tax Rates Act 1986*; and
- (b) the rate of levy specified in subsection 6(1) of the *Medicare Levy Act 1986*.

Note: This definition is modified by regulation 2A in the temporary budget repair levy years.

2A Temporary budget repair levy

- (1) This regulation applies to the temporary budget repair levy years.

Increase in highest rate

- (2) These regulations have effect as if the highest rate specified in each of the following was increased by 2 percentage points:
- (a) the table in Part I of Schedule 7 to the *Income Tax Rates Act 1986*;
 - (b) the table in Part II of that Schedule.
- (3) In this regulation:

temporary budget repair levy year has the same meaning as in section 4-11 of the *Income Tax (Transitional Provisions) Act 1997*.

5 Certificates—failure to comply with requirements of taxation laws

- (1) In a prosecution of a person for an offence against section 8C or subsection 8D(1) or (2) of the Act in relation to the refusal or failure of the person to comply with a requirement made under or pursuant to a taxation law, a certificate in writing signed by the Commissioner, a Second Commissioner or a Deputy Commissioner certifying that the person, in the circumstances stated in the certificate, refused or failed, as the case may be:
- (a) to furnish a return or any information to the Commissioner or another person;
 - (b) to lodge an instrument with the Commissioner or another person for assessment;
 - (c) to cause an instrument to be duly stamped;
 - (d) to notify the Commissioner or another person of a matter or thing;
 - (e) to produce a book, paper, record or other document to the Commissioner or another person;
 - (f) to attend before the Commissioner or another person; or
 - (g) when attending before the Commissioner or another person:
 - (i) to answer a question asked of the person;
 - (ii) to produce a book, paper, record or other document; or
 - (iii) to take on oath or make an affirmation;
- is evidence of the facts stated in the certificate.
- (2) In any proceedings, a document purporting to be a certificate given in accordance with this regulation and signed by a person authorized to sign the certificate shall, unless the contrary is proved, be deemed to be such a certificate and to have been duly given.

6 Manner of serving orders (Act s 8G)

For the purposes of subsection 8G(2) of the Act, a copy of an order under subsection 8G(1) of the Act is served in the prescribed manner on the person to whom the order is addressed if the copy:

- (a) where the person is a natural person:

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- (i) is delivered to the person personally; or
 - (ii) is left at, or sent by pre-paid post to, the address of the place of residence or business of the person last known to the person causing the copy to be served; or
- (b) where the person is a body corporate—is left at, or sent by pre-paid post to, the head office, a registered office or a principal office of the body corporate.

7 Certificates (Act s 8ZG)

- (1) A certificate issued under subsection 8ZG(2) of the Act in relation to an order of a court for the payment of an amount to the Commissioner must be in accordance with Form 1 in Schedule 1, and must contain the following particulars:
 - (a) the name and location of the court;
 - (b) the date on which the order was made;
 - (c) the provision of the taxation law under which the order was made;
 - (d) the amount to be paid to the Commissioner;
 - (e) the name and address of the person ordered to pay the amount.
- (2) For the purposes of subsection 8ZG(3) of the Act:
 - (a) a certificate issued under subsection 8ZG(2) of the Act shall be registered in a court by the proper officer of the court entering the particulars of the certificate in a book kept by the court for that purpose; and
 - (b) where the order to which a certificate referred to in paragraph (a) relates was made more than 12 months before the day on which the registration of the certificate is sought, the registration of the certificate in a court is subject to the condition that leave to register the certificate has first been obtained from the court.

8 Election to have cases tried in Supreme Court

For the purpose of subsection 8ZJ(5) of the Act, a person prosecuted for a prescribed taxation offence may elect to have the

Regulation 8

case tried in the Supreme Court of the State or Territory in which the prosecution was instituted by serving on the person who instituted the prosecution, and filing in the court in which the prosecution was instituted, a notice in accordance with Form 2 in Schedule 1.

Part 2—Expenses and certificates

11 Expenses for certain attendances (Act s 353-10 in Schedule 1)

- (1) This regulation applies to an entity (a *witness*) that is required to attend before the Commissioner or an officer authorised by the Commissioner under paragraph 353-10(1)(b) in Schedule 1 to the Act.
- (2) The scale of expenses set out in Schedule 2 is prescribed to be allowed to the witness.
- (3) However subregulation (2) does not apply if the witness is required to attend before the Commissioner or an officer authorised by the Commissioner:
 - (a) in relation to the witness's own obligations under a taxation law; or
 - (b) in relation to the obligations of another entity under a taxation law if the witness is an agent or representative of the other entity; or
 - (c) in relation to the obligations of another entity under a taxation law if the witness's financial affairs are interrelated with the financial affairs of the other entity.

Part 2A—Service of documents in general

12A Preferred address for service

- (1) An address in Australia used by or associated with a person is a *preferred address for service* of the person if:
- (a) it is of one of the following kinds of address:
 - (i) a physical address;
 - (ii) a postal address;
 - (iii) an electronic address; and
- Note 1: An address may be both a physical address and a postal address (eg. a street address).
- Note 2: The following are examples of an electronic address:
- (a) an e-mail address;
 - (b) a secure website that the person can access to obtain a document.
- (b) the person has given it to the Commissioner as an address for the service of documents by the Commissioner under a taxation law; and
 - (c) the designation of the address or other circumstances indicate that the person wishes the address to be used by the Commissioner in preference to other addresses of the person, whether generally or in specific circumstances.
- (2) The designation of an address in a form or correspondence as an ‘address for service’, a ‘preferred address’, an ‘address for correspondence’ or similar term satisfies paragraph (1)(c).

12B Change or withdrawal of preferred address for service

- (1) A person may change or withdraw a preferred address for service only by giving the Commissioner notice in the approved form.
- (4) If the person is required to maintain a preferred address for service under a taxation law, the person may withdraw a preferred address for service only if another effective preferred address for service that is a postal address remains.

Regulation 12C

- (5) If the person is required to maintain a preferred address for service under a taxation law, and a preferred address for service becomes ineffective, the person must change or withdraw the ineffective address within 28 days.

12C Requirement to maintain a preferred address for service

If a person is required to give the Commissioner a preferred address for service for a purpose (for example, by the approved form for a return), the person must subsequently maintain a preferred address for service for the purpose.

12D Substitute preferred address for service

- (1) This regulation applies if:
- (a) a person has not given the Commissioner a preferred address for service; or
 - (b) the Commissioner is satisfied that none of a person's preferred addresses for service is effective.
- (2) If the Commissioner has a record of another address relating to the person (whether or not a physical address), and it appears to the Commissioner that it is likely that the address is effective, the Commissioner may treat that address as the person's preferred address for service for all purposes under the taxation laws.

12E Failure to notify change of address

A person whose preferred address for service is no longer effective, and who has not changed or withdrawn the address under regulation 12B, may not plead the fact that the address was not effective as a defence in any proceedings (whether civil or criminal) instituted against the person under a taxation law.

12F Service of documents

- (1) The Commissioner may serve a document on a person for the purposes of the taxation laws by:

Regulation 12F

- (a) if the person has given a preferred address for service that is a physical address—leaving a copy of the document at that address; or
 - (b) if the person has given a preferred address for service that is a postal address—posting a copy of the document to that address; or
 - (c) if the person has given a preferred address for service that is an electronic address—delivering an electronic copy of the document to that address.
- (2) This regulation does not affect the operation of any other law of the Commonwealth, or any law of a State or Territory, that deals with the service of documents.

Note: For an example of another law that deals with the service of documents, see sections 28A and 29 of the *Acts Interpretation Act 1901*.

Part 3—Form and service of certain documents

13 Departure prohibition orders (Act s 14S)

- (1) For the purposes of subsection 14S(1) of the Act, the prescribed form is Form 3 in Schedule 1.
- (2) For the purposes of paragraph 14S(4)(a) of the Act, a person is informed, as prescribed, of the making of a departure prohibition order if a copy of the order is served in accordance with regulation 12F.
- (3) For the purposes of subparagraph 14S(4)(b)(ii) of the Act, each of the following persons is prescribed:
 - (a) the Comptroller-General of Customs (within the meaning of the *Customs Act 1901*);
 - (b) the Commissioner of Police of the Australian Federal Police;
 - (c) the Secretary to the Department of Foreign Affairs and Trade.

14 Service of notification (Act s 14T)

- (1) For the purposes of subsection 14T(4) of the Act, notification of the revocation or variation of a departure prohibition order is served, as prescribed, on a person if a document containing the particulars of the revocation or variation is served in accordance with regulation 12F.
- (2) For the purposes of subsection 14T(5) of the Act, notification of a decision referred to in that subsection is served, as prescribed, on a person if a document containing the particulars of the decision is served in accordance with regulation 12F.

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15 Service of copies of departure authorisation certificates (Act s 14U)

- (1) For the purposes of subsection 14U(3) of the Act, a copy of a departure authorization certificate is served, as prescribed, on a person if the copy is served in accordance with regulation 12F.
- (2) For the purposes of subsection 14U(4) of the Act, notification of a decision referred to in that subsection is served, as prescribed, on a person if a document containing particulars of the decision is served in accordance with regulation 12F.

Part 4—Payments

17 Prescribed provisions (Act s 16)

For the purposes of sub-subparagraph 16(2)(a)(i)(B) of the Act, subsection 353-10(3) in Schedule 1 to the Act is prescribed.

18 Payment of tax-related liabilities

- (1) A person who pays a tax-related liability must pay the liability in Australian currency.
- (2) The person must pay the tax-related liability using a method approved by the Commissioner and in accordance with any instructions provided by the Commissioner.
- (3) The person must pay the amount of the tax-related liability in a single payment unless the Commissioner agrees that the person may make more than 1 payment.

19 When receipts are to be given

The Commissioner is not required to give a receipt to a person who pays a tax-related liability unless the person asks for the receipt.

21 Payment of postage on mail to Commissioner

- (1) The full amount of postage on an item addressed to the Commissioner in relation to a matter must be paid by the sender before the letter is sent.
- (2) If:
 - (a) the Commissioner contributes to the cost of postage of an unstamped, or insufficiently stamped, item; and
 - (b) the Commissioner receives a payment in relation to a tax-related liability;

Regulation 21

the Commissioner may deduct the amount of the contribution from the payment.

- (3) The amount of the payment remaining after deduction of the Commissioner's contribution is to be credited towards payment of the tax-related liability.

Part 4A—Indirect tax refund scheme

21A Definitions for Part 4A

In this Division, unless the contrary intention appears:

borne wine tax has the meaning given by the *A New Tax System (Wine Equalisation Tax) Act 1999*.

car has the meaning given by section 995-1 of the *Income Tax Assessment Act 1997*.

goods has the meaning given by the *A New Tax System (Goods and Services Tax) Act 1999*.

indirect tax zone has the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.

international agreement means:

- (a) a convention or treaty to which Australia is a party; or
 - (b) an agreement between Australia and a foreign country;
- and includes, for example, an agreement, arrangement or undertaking between a Minister and an official or authority of a foreign country.

taxable supply has the meaning given by the *A New Tax System (Goods and Services Tax) Act 1999*.

tax invoice has the meaning given by the *A New Tax System (Goods and Services Tax) Act 1999*.

wine has the meaning given by the *A New Tax System (Wine Equalisation Tax) Act 1999*.

Note: Amounts of luxury car tax are included in net amounts under the GST system. This has the effect of incorporating the luxury car tax into the payments and refunds system for the GST.

Regulation 21B

21B Specification of kind of entity

- (1) For paragraph 105-125(1)(a) in Schedule 1 to the Act, an entity of the kind mentioned in subregulation (2) is specified.
- (2) For subregulation (1), an entity must be an entity that is the subject of an international agreement that provides that the Commonwealth is under an obligation to grant indirect tax concessions in relation to the entity.

Example: The Australian-American Educational Foundation, which was established under the Agreement between the Government of the Commonwealth of Australia and the Government of the United States of America for the financing of certain educational exchange programmes.

The Agreement was done at Canberra on 28 August 1964, and amended on 12 May 1967, 5 December 1988 and 21 February 1992 by exchange of Diplomatic Notes.

21C Specification of kind of acquisition

- (1) For paragraph 105-125(1)(b) in Schedule 1 to the Act, an acquisition, by an entity mentioned in regulation 21B, of the kind mentioned in subregulation (2) is specified.
- (2) The acquisition must be:
 - (a) an acquisition that is permitted by the international agreement relevant to the entity; and
 - (b) an acquisition of:
 - (i) a thing the supply of which is a taxable supply; or
 - (ii) wine on which the entity has borne wine tax.

21D Conditions and limitations of refunds

- (1) For subsection 105-125(2) in Schedule 1 to the Act, an entity of the kind specified in subregulation 21B(1) is entitled to a refund of an amount of indirect tax paid on an acquisition of the kind specified in subregulation 21C(1) if the entity has agreed in writing to repay the amount of the refund to the Commissioner in any of the following circumstances:

Regulation 21E

- (a) if the entity purchased a car, and agreed to retain the car for 3 years after purchasing the car—the entity disposes of the car to an entity (other than an entity of a kind specified by subregulation 21B(1)) before the end of 3 years after the first entity purchased the car;
 - (b) if the entity purchased goods other than a car—the entity disposes of the goods (other than to an entity of a kind specified by subregulation 21B(1)) in the indirect tax zone or an External Territory before the end of 2 years after the entity purchased the goods;
 - (c) if the entity acquired a service—the entity assigns the entity's entitlement to the service to another entity (other than an entity of a kind specified by subregulation 21B(1)) in the indirect tax zone or an External Territory.
- (2) The amount to be repaid is:
 - (a) for an acquisition to which paragraph (1)(a) or (b) applies—the proportion of the amount of indirect tax paid for the acquisition that is equal to the proportion of the period mentioned in the paragraph remaining after the entity disposes of the acquisition; and
 - (b) for an acquisition to which paragraph (1)(c) applies—the amount of indirect tax paid for the acquisition.
- (3) The amount of indirect tax to be refunded to an applicant is limited by the terms of the international agreement to which the entity is subject.
- (4) The entity must use the taxable supply acquired by the entity in accordance with the terms of the international agreement to which the entity is subject.

21E Period and manner of payment of refunds

- (1) An application for a refund:
 - (a) must be signed by the applicant; and
 - (b) must be sent:
 - (i) to the Australian Taxation Office; and

Regulation 21E

- (ii) with the tax invoice for the acquisition; and
- (c) in the case of an acquisition of a car—may be sent any time after the acquisition; and
- (d) in the case of an acquisition that is not a car—may be:
 - (i) sent with another claim; or
 - (ii) sent at least 3 months after another claim made by the entity.

Note: Subparagraph (1)(d)(ii) is intended to limit the number of claims from each entity to 1 in each quarter, to minimise delays in the processing of claims.

- (2) For subsection 105-125(2) in Schedule 1 to the Act, the amount is to be paid to a single recipient or account nominated by the entity.

Part 5—Pay As You Go withholding

Division 1—Rounding amounts

22 Rounding before amounts dealt with

- (1) This regulation applies to the amount of a payment that is to be dealt with under a provision of this Part.
- (2) If the amount is less than \$1, it is not to be dealt with.
- (3) If the amount is more than \$1, the number of cents by which it exceeds a whole dollar is to be disregarded when dealing with the amount.

23 Rounding after amounts worked out

- (1) This regulation applies to an amount that:
 - (a) has been worked out under a provision of this Part; and
 - (b) includes a number of cents that is less than a whole dollar.
- (2) If the amount is less than \$1, it is to be disregarded.
- (3) If the amount is more than \$1, or a multiple of \$1, the number of cents by which it exceeds a whole dollar is to be disregarded.

Division 2—General

27 Certain Defence Force members taken to have given Medicare levy variation declaration

- (1) This regulation applies to an individual:
 - (a) who, on a particular date, is entitled (because of being a member of the Defence Force) to free medical treatment for any incapacity, disease or disabling condition; and
 - (b) who:
 - (i) has not given, as a member of the Defence Force, a declaration under subsection 15-50(1) of Schedule 1 to the Act to the effect that the individual is entitled to full relief from the Medicare levy; and
 - (ii) has not previously been taken to have given a declaration of that kind under subregulation (2).
- (2) On that day, the individual is taken to have given, as a member of the Defence Force, a declaration under subsection 15-50(1) of Schedule 1 to the Act to the effect that the individual is entitled to relief from 50% of the Medicare levy.

28 When declarations cease to have effect

- (1) If an individual who has given a declaration to an entity under subsection 15-50(1) of Schedule 1 to the Act directs the entity in writing to disregard the declaration, the declaration ceases to have effect.
- (2) If an individual who has given a declaration (the *earlier declaration*) to an entity under subsection 15-50(1) of Schedule 1 to the Act about a matter, later gives another declaration about the matter to the entity, the earlier declaration ceases to have effect.
- (3) If an individual who has given a declaration to an entity under subsection 15-50(1) of Schedule 1 to the Act permanently ceases to receive withholding payments covered by Subdivision 12-B, 12-C

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or 12-D of that Schedule from the entity, the declaration ceases to have effect.

- (4) If an individual has given a declaration to an entity under subsection 15-50(1) or (3) of Schedule 1 to the Act, the declaration ceases to have effect if a TFN declaration made by the individual in relation to the entity ceases to have effect because of subsection 202CA(1B) or (1C) of the *Income Tax Assessment Act 1936*.

29 Determination that declarations cease to have effect

- (1) The Commissioner may determine in a notice published in the *Gazette* that:
- (a) some or all declarations under subsection 15-50(1) or (3) of Schedule 1 to the Act cease to have effect at the end of a day stated in the determination; or
 - (b) a statement made in a declaration mentioned in paragraph (a) ceases to have effect at the end of a day stated in the determination.
- (2) If a determination applies to a declaration, or a statement made in a declaration, the declaration or statement ceases to have effect at the end of the day stated for that purpose in the determination.

30 When new declarations to be given

- (1) An individual to whom subregulation (2) or (5) applies must give a new declaration in the approved form to the entity mentioned in that subregulation.
- (2) This subregulation applies to an individual if:
- (a) the individual gives to an entity a declaration under subsection 15-50(1) or (3) in Schedule 1 to the Act about a matter.
 - (b) the individual's circumstances change in relation to the matter.
- (5) This subregulation applies to an individual who:

- (a) gives a TFN declaration to an entity expressing a wish to reduce the amount withheld to correspond with the first-mentioned amount (the tax-free threshold) set out in column 1 of the table in clause 1 of Part I of Schedule 7 to the *Income Tax Rates Act 1986*; and
 - (b) becomes a foreign resident.
- (6) If the individual fails to comply with subregulation (1), he or she is liable to pay a civil penalty of 5 penalty units.

Note 1: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

Note 2: Division 298 of Schedule 1 to the Act contains machinery provisions relating to civil penalties.

Regulation 34

Division 3—Payments in respect of which ABNs or TFNs not quoted and Part VA investment payments

34 Part VA investment payments

- (1) The amount to be withheld under section 12-140 or 12-145 of Schedule 1 to the Act from a payment of income in respect of a Part VA investment is an amount equal to the product of the top rate and the amount of the payment.
- (2) Subregulation (3) applies if
 - (a) the payment from which that amount is to be withheld is a franked distribution; and
 - (b) the franking percentage is less than 100%.
- (3) The amount to be withheld from the payment is the amount worked out using the formula:

Unfranked part of the distribution \times top rate.

- (4) In this regulation:

franked distribution has the meaning given in subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

franking percentage has the meaning given in subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

Part VA investment has the meaning given in subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

unfranked part of the distribution has the meaning given by subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

Note: For ***top rate***, see regulation 2.

**35 Part VA investment payments below certain thresholds
(Act s 12-140 and 12-145 of Schedule 1)**

- (1) An amount is not required to be withheld from a payment mentioned in regulation 34 if:
- (a) the payment is not a payment in relation to an investment mentioned in item 6 (shares in a public company) in the table in subsection 202D(1) of the *Income Tax Assessment Act 1936*; and
 - (b) the payment is to be made to an investor:
 - (i) who had not turned 16 on the 1 January before the date on which the payment was made; and
 - (ii) about whose age the investment body is aware; and
 - (c) the amount of the payment is less than:
 - (i) in the case of a payment in respect of the whole of a financial year—\$420; and
 - (ii) in any other case—an amount worked out using the formula:

$$\frac{P \times \$420}{365}$$

where:

P is the number of days in the period in the financial year in respect of which the amount is payable.

- (2) If a payment mentioned in regulation 34:
- (a) is not of the kind described in subregulation (1); and
 - (b) is in respect of an investment of a kind mentioned in item 1 or 2 in the table in subsection 202D(1) of the *Income Tax Assessment Act 1936*; and
 - (c) is an amount of less than:
 - (i) in the case of a payment in respect of the whole of a financial year—\$120; and
 - (ii) in any other case—the amount worked out using the formula:

Part 5 Pay As You Go withholding

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Regulation 36

$$\frac{P \times \$120}{365}$$

where:

P is the number of days in the period in the financial year in respect of which the amount is payable;
an amount is not required to be withheld from the payment.

36 ETPs and superannuation lump sums for which TFN is not quoted

- (1) This regulation applies if an individual has not made a TFN declaration that is in effect under Division 3 of Part VA of the *Income Tax Assessment Act 1936* to an entity that:
 - (a) makes an ETP to the individual; or
 - (b) pays a superannuation lump sum to the individual.
- (1A) However, this regulation does not apply in relation to an individual if subsection 12-1(1A) of Schedule 1 to the Act applies to the payment of the ETP or the superannuation lump sum.
- (2) If the individual is a prescribed non-resident, the amount to be withheld from the ETP or the superannuation lump sum under section 12-85 of Schedule 1 to the Act is the amount worked out by multiplying the number of whole dollars in the taxable component of the ETP or the superannuation lump sum, by the highest rate specified in the table in Part II of Schedule 7 to the *Income Tax Rates Act 1986*.
- (3) If the individual is not a prescribed non-resident, the amount to be withheld from the ETP or the superannuation lump sum under section 12-85 of Schedule 1 to the Act is the amount worked out by multiplying the number of whole dollars in the taxable component of the ETP or the superannuation lump sum, by the top rate.
- (4) In this regulation:

employment termination payment has the meaning given by subsection 995-1(1) of the 1997 Tax Act;

Regulation 37

ETP means an employment termination payment.

superannuation lump sum has the meaning given by subsection 995-1(1) of the 1997 Tax Act.

taxable component of the payment means:

- (a) a taxable component of an employment termination payment within the meaning given by subsection 995-1(1) of the 1997 Tax Act; or
- (b) a taxable component of a superannuation benefit within the meaning given by subsection 995-1(1) of the 1997 Tax Act.

37 Certain payments for which TFNs not quoted

- (1) This regulation applies to a payment if:
 - (a) a provision of Subdivision 12-B (except section 12-55), 12-C or 12-D of Schedule 1 to the Act requires an amount to be withheld from the payment; and
 - (b) the recipient of the payment does not provide the payer with a TFN declaration that has effect under Division 3 of Part VA of the *Income Tax Assessment Act 1936*.
- (2) The amount to be withheld from the payment is:
 - (a) if the recipient of the payment is a prescribed foreign resident—an amount equal to the product of the highest rate specified in the table in Part II of Schedule 7 to the *Income Tax Rates Act 1986* and the amount of the payment; and
 - (b) if the recipient of the payment is not a prescribed foreign resident—an amount equal to the product of the top rate and the amount of the payment.

Note: For **top rate**, see regulation 2.

38 Certain payments for which ABNs not quoted

- (1) This regulation applies to a payment to which subsection 12-190(1) of Schedule 1 to the Act applies.

Part 5 Pay As You Go withholding

Division 3 Payments in respect of which ABNs or TFNs not quoted and Part VA investment payments

Regulation 38

- (2) The amount to be withheld from the payment is an amount equal to the product of the top rate and the amount of the payment.

Note: For *top rate*, see regulation 2.

Division 3A—Withholding arrangements—closely held trusts

38A Prescribed trusts

- (1) For subparagraph 12-175(1)(c)(iii) in Schedule 1 of the Act, the following trusts are prescribed:
 - (a) a trust that is a discretionary mutual fund;
 - (b) an employee share trust for an employee share scheme;
 - (c) a law practice trust.
- (2) In this regulation:

discretionary mutual fund means:

- (a) a discretionary mutual fund (within the meaning of subsections 5(5) and (6) of the *Financial Sector (Collection of Data) Act 2001*); or
- (b) a fund that provides professional indemnity insurance or insurance like cover to a legal practitioner, including a fund established under legislation or by a State or Territory law society to provide professional indemnity cover to its members.

employee share trust, for an employee share scheme, has the meaning given by subsection 130-85(4) of the *Income Tax Assessment Act 1997*.

law practice trust means a trust that is:

- (a) created and maintained for the purposes of, or in connection with:
 - (i) the provision of legal services by a duly qualified legal practitioner; or
 - (ii) the deposit of money of a kind described in column 1 of item 4 of the table in subsection 202D(1) of the *Income Tax Assessment Act 1936*; and
- (b) regulated by a State or Territory law for the regulation of legal practices or legal services.

Regulation 38B

38B Threshold amounts for exceptions

For subsection 12-185(1) of the Act, the amount of the threshold, below which payments are not required to be withheld under sections 12-175 and 12-180 of the Act, is:

- (a) if the payment is for the whole of a financial year—\$120;
- (b) if the payment is for part of a financial year—the amount worked out using the formula:

$$\frac{P \times \$120}{365}$$

where:

P is the number of days in the financial year for which the amount is payable.

38C Amount to be withheld from distribution of income of closely held trust

For subsection 15-10(2) of the Act, the amount to be withheld by a trustee of a closely held trust from a distribution to a beneficiary of the trust under subsection 12-175(2) of the Act is the amount worked out using the formula:

distribution to be made to the beneficiary × top rate

Note 1: The amount of a distribution in a financial year is affected by the operation of subsection 12-175(4) of the Act.

Note 2: For *top rate*, see regulation 2.

38D Amount to be withheld if beneficiary is presently entitled to income of closely held trust

For subsection 15-10(2) of the Act, the amount to be withheld by a trustee of a closely held trust from a beneficiary's share of the net income of the trust under subsection 12-180(2) of the Act is the amount worked out using the formula:

beneficiary's share of the net income of the trust × top rate

Regulation 38D

- Note 1: The amount of an entitlement in a financial year is affected by the operation of subsection 12-180(4) of the Act.
- Note 2: For *top rate*, see regulation 2.

Division 4—Dividend, interest, royalty, mining and certain superannuation payments

39 Definitions

In this Division:

departing Australia superannuation payment has the meaning given by section 301-170 of the *Income Tax Assessment Act 1997*.

dividend includes part of a dividend.

double tax agreement means an agreement within the meaning of the *International Tax Agreements Act 1953*.

double tax country has the meaning given by regulation 39A.

excess untaxed roll-over amount has the meaning given by section 306-15 of the *Income Tax Assessment Act 1997*.

interest means any amount that is, or is taken to consist of, interest for Division 11A of Part III of the *Income Tax Assessment Act 1936*.

international tax sharing treaty has the same meaning as in subsection 136AA(1) of the *Income Tax Assessment Act 1936*.

other party, to a double tax agreement or international tax sharing treaty, means:

- (a) if the agreement or treaty was made between Australia and another country—the other country; and
- (b) if the agreement or treaty was made between the government of Australia and the government of another country—the other country.

tax sharing country has the meaning given by regulation 39B.

39A Meaning of *double tax country*

- (1) If a double tax agreement includes provisions that have the force of law because of the *International Tax Agreements Act 1953*, and relate to a withholding payment:
 - (a) on income derived by a non-resident on or after a particular day; or
 - (b) in respect of dividends derived on or after a particular day;the other party to the agreement is a ***double tax country*** for this Division on and after that day.
- (2) If a double tax agreement, not being an agreement to which subregulation (1) applies, includes a provision that has the force of law because of the *International Tax Agreements Act 1953*, and limits the amount of Australian tax payable in respect of a dividend, the other party to the agreement is a ***double tax country*** for this Division.
- (3) The Netherlands, as defined in Article 3 of the Netherlands agreement referred to in the *International Tax Agreements Act 1953*, is a ***double tax country*** for this Division.

39B Meaning of *tax sharing country*

- (1) If an international tax sharing treaty includes provisions that have the force of law because of an Act, and relate to a withholding payment:
 - (a) on income derived by a non-resident on or after a particular day; or
 - (b) in respect of dividends derived on or after a particular day;the other party to the treaty is a ***tax sharing country*** for this Division on and after that day.
- (2) If an international tax sharing treaty, not being a treaty to which subregulation (1) applies, includes a provision that has the force of law because of an Act, and limits the amount of Australian tax payable in respect of a dividend, the other party to the treaty is a ***tax sharing country*** for this Division.

Regulation 40

40 Dividend payments

- (1) The amount to be withheld from a dividend to which section 12-210 of Schedule 1 to the Act applies is:
 - (a) if an address mentioned in paragraph 12-210(a), or a place mentioned paragraph 12-210(b), of Schedule 1 to the Act is in a tax sharing country and the relevant international tax sharing treaty applies to the dividend—an amount calculated at the rate provided for in the treaty; and
 - (b) if paragraph (a) does not apply, but that address or place is in a double tax country—an amount calculated at the rate provided for in the relevant double tax agreement; and
 - (c) if paragraphs (a) and (b) do not apply—an amount equal to 30% of the amount of the dividend.
- (2) The amount to be withheld from a dividend to which section 12-215 of Schedule 1 to the Act applies is:
 - (a) if a foreign resident mentioned in paragraph 12-215(1)(b) of Schedule 1 to the Act is a resident of a tax sharing country and the relevant international tax sharing treaty applies to the dividend—an amount calculated at the rate provided for in the treaty; and
 - (b) if paragraph (a) does not apply, but that foreign resident is a resident of a double tax country—an amount calculated at the rate provided for in the relevant double tax agreement; and
 - (c) if paragraphs (a) and (b) do not apply—an amount equal to 30% of the amount of the dividend.
- (3) However, paragraphs (1)(b) and (2)(b) do not apply in relation to a dividend that is:
 - (a) paid to a resident of the United States of America; and
 - (b) included in a class of dividends that is exempt from tax under the law of that country.

41 Interest payments

The amount to be withheld under section 12-245, 12-250 or 12-255 of Schedule 1 to the Act from interest is an amount equal to 10% of the amount of the interest.

42 Royalty payments

The amount to be withheld under section 12-280 or 12-285 of Schedule 1 to the Act from a royalty is:

- (a) if the person to whom the royalty is paid, or a foreign resident mentioned in paragraph 12-285(1)(b) of that Schedule, is a resident of the other party to an international tax sharing treaty that applies to the royalty—the amount calculated at the rate provided for in the treaty; and
- (b) if paragraph (a) does not apply, but the person to whom the royalty is paid, or a foreign resident mentioned in paragraph 12-285(1)(b) of Schedule 1 to the Act, is a resident of the other party to a double tax agreement—the amount calculated at the rate provided for in the agreement; and
- (c) if paragraphs (a) and (b) do not apply, but the person to whom the royalty is paid, or a foreign resident mentioned in paragraph 12-285(1)(b) of that Schedule, is a resident of a country other than Australia—30% of the amount of the royalty; and
- (d) if the person to whom the royalty is paid is a resident of Australia—30% of the amount of the royalty.

42A Departing Australia superannuation payments

The amount to be withheld under section 12-305 of Schedule 1 to the Act from a departing Australia superannuation payment is the amount of tax payable on the payment, worked out under section 5 of the *Superannuation (Departing Australia Superannuation Payments Tax) Act 2007*.

Part 5 Pay As You Go withholding

Division 4 Dividend, interest, royalty, mining and certain superannuation payments

Regulation 42B

42B Excess untaxed roll-over amounts

The amount to be withheld from an excess untaxed roll-over amount under section 12-312 of Schedule 1 to the Act is the amount of tax payable on the excess untaxed roll-over amount, worked out under section 5 of the *Superannuation (Excess Untaxed Roll-over Amounts Tax) Act 2007*.

43 Mining payments

The amount to be withheld under subsection 12-320(1) of Schedule 1 to the Act from a mining payment is an amount equal to 4% of the amount of the payment.

Division 5—Withholding—payment for work or services

44 Specified payments (Act s 12-60(2) of Schedule 1)

- (1) For subsection 12-60(2) of Schedule 1 to the Act, payments of the following kinds are prescribed:
- (a) payments for tutorial services provided for the Indigenous Tutorial Assistance Scheme (also known as ITAS) conducted by the Department of Education, Science and Training;
 - (b) payments for translation and interpretation services provided for the Translating and Interpreting Service (also known as TIS) conducted by the Department of Immigration and Multicultural and Indigenous Affairs;
 - (c) payments made on or after 1 April 2002 under a contract to an individual engaged as a performing artist to perform in a promotional activity that is:
 - (i) conducted in the presence of an audience; or
 - (ii) intended to be communicated to an audience by print or electronic media; or
 - (iii) for a film or tape; or
 - (iv) for a television or radio broadcast;
 - (d) payments of green army allowance (within the meaning of the *Social Security Act 1991*).

- (2) In this regulation:

performing artist includes a singer, dancer, actor, model or a similar individual who is engaged to use his or her intellectual, artistic, musical, physical or other personal skills, but does not include an individual who is engaged primarily because he or she is a sportsperson.

promotional activity means an activity in which a person:

- (a) endorses or promotes goods or services; or
- (b) appears or participates in an advertisement.

Division 6—Withholding—payments to foreign residents etc

44A Gaming junkets

- (1) For paragraph 12-315(1)(b) of Schedule 1 to the Act, a payment for operating or promoting a junket is prescribed.
- (2) For subsection 15-10(2) of Schedule 1 to the Act, the amount to be withheld from a payment mentioned in subregulation (1) is 3% of the total payment.
- (3) In this regulation:

gaming means playing a game of chance or a game that is partly a game of chance and partly a game of skill.

junket means an arrangement for the promotion or organising of gaming in 1 or more casinos, whether or not any of the casinos is required by an agreement to make a payment, by which:

- (a) an individual or a group of people comes to Australia for the purpose of gaming at particular casinos; and
- (b) the entity receives payment, from 1 or more of the casinos, that is:
 - (i) a reward made in relation to arranging for the individual or the people to go to a casino for gaming; or
 - (ii) a commission based on the gaming or losses of the individual or group of people.

44B Entertainment or sports activities

- (1) For paragraph 12-315(1)(b) of Schedule 1 to the Act, payment to an entity for entertainment or sports activities is prescribed.

Examples of payments

Appearance fees, award for player of the series, bonuses, endorsement fees, expense reimbursements, match payments, non-cash prizes, performance fees, preparation fees, prize money, promotional fees, sponsorship.

- (2) For subregulation (1), the activities may include giving a speech or a sports commentary.

- (3) For subsection 15-10(2) of Schedule 1 to the Act, the amount to be withheld from a payment mentioned in subregulation (1) is:
- (a) if the entity is a company—the amount worked out by applying to the payment the rates mentioned in section 23 of the *Income Tax Rates Act 1986*; or
 - (b) if the entity is an individual—the amount worked out by applying to the payment the rates mentioned in Part II of Schedule 7 of the *Income Tax Rates Act 1986*.

- (4) In this regulation:

entertainment or sports activities means the activities of:

- (a) a performing artist or a sportsperson within the meaning given by section 405-25 of the *Income Tax Assessment Act 1997*; or
- (b) support staff relating to the activity, including:
 - (i) bodyguard;
 - (ii) choreographer;
 - (iii) coach;
 - (iv) costume designer;
 - (v) director;
 - (vi) director of photography;
 - (vii) doctor;
 - (viii) film editor;
 - (ix) hairdresser;
 - (x) musical director;
 - (xi) personal trainer;
 - (xii) physiotherapist;
 - (xiii) producer;
 - (xiv) production designer;
 - (xv) set designer;
 - (xvi) sports psychologist;
 - (xvii) the provider of any other similar services.

Regulation 44C

44C Construction and related activities

- (1) For paragraph 12-315(1)(b) of Schedule 1 to the Act, payment under a contract entered into after 30 June 2004 (including payments to subcontractors) for works or related activities is prescribed.
- (2) For subsection 15-10(2) of Schedule 1 to the Act, the amount to be withheld from a payment mentioned in subregulation (1) is 5% of each payment under a contract.
- (3) In this regulation:

related activities includes activities associated with the construction, installation and upgrading of buildings, plant and fixtures.

Examples: Administration, assembly, de-commissioning plant, design, commissioning and operation of facilities, costing, engineering, erection, fabrication, hook-up, installation, project management, site management, supervision and provision of personnel, supply of plant and equipment, warranty repairs.

works includes the construction, installation and upgrading of buildings, plant and fixtures.

Examples: Dam, electricity links, mine site development, natural gas field development, natural resource infrastructure, oilfield development, pipeline, power generation infrastructure, railway or road, residential building, resort development, retail or commercial development, upgrading airport, upgrading telecommunications equipment, water treatment plant.

44D Limits on amount withheld under this Division

- (1) This regulation applies to an amount that is required by this Division to be withheld from a payment if any amounts are already withheld under Subdivision 12-FB of the Act from the payment.
- (2) The amount is reduced by the amounts already withheld from the payment.

Example: A payer is required to withhold an amount under section 12-315 of Schedule 1 to the Act from a payment made to a foreign resident.

Regulation 44D

However, if the foreign resident has an agent who is an intermediary, the intermediary is required to withhold an amount under section 12-317 of that Schedule from that payment. The amount to be withheld under section 12-317 of that Schedule is reduced by the amount already withheld under section 12-315 of that Schedule.

Division 6A—Withholding—labour programs

44DA Seasonal Labour Mobility Program

- (1) For subsection 15-10(2) of Schedule 1 to the Act, the amount to be withheld from a payment of salary, wages, commission, bonuses or allowances under section 12-319A of that Schedule is 15%.

Note: Section 12-319A relates to payments made to a holder of a Subclass 416 (Special Program) visa as an employee of an Approved Employer under the Seasonal Labour Mobility Program.

- (2) Subregulation (1) applies in relation to payments made on or after 1 July 2012.

Division 7—Withholding—distributions of managed investment trust income

44E Information exchange countries

- (1) For subsection 12-385(4) of Schedule 1 to the Act, a country mentioned in an item in the table in subregulation (2) is specified as an information exchange country with effect from the date specified in the item.
- (2) A reference to a country in the table is a reference to the country to the extent to which it is described in an agreement mentioned in:
 - (a) the definition of **agreement** in subsection 3(1) of the *International Tax Agreements Act 1953*; or
 - (b) the definition of **international agreement** in subsection 23(4) of the *International Tax Agreements Act 1953*.

Item	Country	Date of effect
1	Argentina	1 July 2008
2	Bermuda	1 July 2008
3	Canada	1 July 2008
4	China	1 July 2008
5	Czech Republic	1 July 2008
6	Denmark	1 July 2008
7	Fiji	1 July 2008
8	Finland	1 July 2008
9	France	1 July 2008
10	Germany	1 July 2008
11	Hungary	1 July 2008
12	India	1 July 2008
13	Indonesia	1 July 2008
14	Ireland	1 July 2008
15	Italy	1 July 2008

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Item	Country	Date of effect
16	Japan	1 July 2008
17	Kiribati	1 July 2008
18	Malta	1 July 2008
19	Mexico	1 July 2008
20	Netherlands	1 July 2008
21	Netherlands Antilles	1 July 2008
22	New Zealand	1 July 2008
23	Norway	1 July 2008
24	Papua New Guinea	1 July 2008
25	Poland	1 July 2008
26	Romania	1 July 2008
27	Russia	1 July 2008
28	Slovakia	1 July 2008
29	South Africa	1 July 2008
30	Spain	1 July 2008
31	Sri Lanka	1 July 2008
32	Sweden	1 July 2008
33	Taipei	1 July 2008
34	Thailand	1 July 2008
35	United Kingdom	1 July 2008
36	United States of America	1 July 2008
37	Vietnam	1 July 2008
38	Antigua and Barbuda	1 July 2010
39	British Virgin Islands	1 July 2010
40	Isle of Man	1 July 2010
41	Jersey	1 July 2010
42	Gibraltar	1 January 2011
43	Guernsey	1 January 2011

Regulation 44E

Item	Country	Date of effect
44	Belize	1 July 2011
45	Cayman Islands	1 July 2011
46	The Commonwealth of the Bahamas	1 July 2011
47	Principality of Monaco	1 July 2011
48	The Republic of San Marino	1 July 2011
49	The Republic of Singapore	1 July 2011
50	Saint Kitts and Nevis	1 July 2011
51	Saint Vincent and the Grenadines	1 July 2011
52	Anguilla	1 January 2012
53	Aruba	1 January 2012
54	Belgium	1 January 2012
55	Malaysia	1 January 2012
56	Turks and Caicos Islands	1 January 2012
57	Cook Islands	1 July 2012
58	Macau	1 July 2012
59	Mauritius	1 July 2012
60	Republic of Korea	1 July 2012

- (3) Items 57 to 60 of the table in subregulation (2) apply in relation to a fund payment (within the meaning given by section 12-405 of Schedule 1 to the Act) made on or after 1 July 2012 and in respect of an income year commencing on or after 1 July 2012.

Part 6—Miscellaneous

45 Presumption as to signatures

- (2) A document bearing the name (however produced) of a person who is, or was at any time, the Commissioner, a Second Commissioner, a Deputy Commissioner or a delegate of the Commissioner in the place of the person's signature is taken to have been duly signed by the person, unless it is proved that the document was issued without authority.
- (3) A document given under a taxation law that purports to be signed by the authority of the Commissioner is as effective for all purposes under the taxation laws as if it had been signed personally by the Commissioner.
- (4) Any notice that, under a taxation law, is to be given to an entity by the Commissioner may be given to the entity by an officer who is authorised by the Commissioner to do so.

46 Requirements for statutory declaration or affidavit—prescribed individual for body corporate (Australian government agency)

- (1) For paragraph (b) of item 2 of the table in section 268-90 of the Act, the individual mentioned in subregulation (2) is prescribed.
- (2) The prescribed individual is the public official of an Australian government agency who is responsible for the financial affairs of the agency:
 - (a) under an Australian law; or
 - (b) because the public official holds a particular office in the agency.

Note: For *Australian government agency*, *Australian law* and *public official*, see section 995-1 of the *Income Tax Assessment Act 1997*.

47 Requirements for statutory declaration or affidavit—prescribed individual for body politic

- (1) For item 3 of the table in section 268-90 of the Act, the individual mentioned in subregulation (2) is prescribed.
- (2) The prescribed individual is the public official of an Australian government agency who is responsible for the financial affairs of the agency:
 - (a) under an Australian law; or
 - (b) because the public official holds a particular office in the agency.

Note: For *Australian government agency*, *Australian law* and *public official*, see section 995-1 of the *Income Tax Assessment Act 1997*.

Part 6A—Confidentiality of taxpayer information

47A Disclosure of protected information for Project Wickenby investigations

For item 3 of the table in subsection 355-70(1) of Schedule 1 to the Act, 1 July 2017 is prescribed.

48 Disclosure of protected information by taxation officers— exception for law enforcement and related purposes

For subsection 355-70(12) of Schedule 1 to the Act, the taskforces in the table are prescribed.

Item	Taskforce
1	Criminal Assets Confiscation Taskforce
2	National Criminal Intelligence Fusion Centre
3	National Anti-Gang Taskforce
4	Trusts Taskforce
5	Phoenix Taskforce
6	Fraud and Anti-Corruption Centre

Part 7—Rulings

60 Application of Part 7

This Part applies in relation to an application for a private ruling, in accordance with Division 359 of Schedule 1 to the *Taxation Administration Act 1953*, made on or after the day this Part commences.

61 Private rulings—amount of charge for valuations and reviews of valuations

For subsection 359-40(4) of Schedule 1 to the Act:

- (a) the charge for the valuer making a valuation is the amount that the Commissioner is required to pay the valuer for making the valuation; and
- (b) the charge for the valuer reviewing a valuation is the amount that the Commissioner is required to pay the valuer for reviewing the valuation.

Note 1: Under subsection 359-40(4) of Schedule 1 to the Act, the Commissioner may charge an applicant an amount in accordance with the regulations. However, the Commissioner has the discretion not to charge the applicant for the making or review of the valuation.

The time period for making a private ruling is extended by item 4 in subsection 395-50(2) of Schedule 1 to the Act if the Commissioner refers a valuation to a valuer. Item 4 would apply both to the Commissioner seeking an initial valuation from a valuer and the Commissioner seeking the services of a valuer to review a valuation supplied by the applicant.

Note 2: The charge for this service may be taxable under the *A New Tax System (Goods and Services Tax) Act 1999*. As a result, while the amount the Commissioner can charge for making or reviewing a valuation must be equal to the amount the Commissioner was required to pay for making or reviewing the valuation, the Commissioner can also charge the applicant GST for the service.

Regulation 62

62 Private rulings—payment of charge for valuations and reviews of valuations

- (1) The amount of the charge mentioned in regulation 61 is payable in accordance with this regulation.
- (2) The Commissioner:
 - (a) must estimate the amount of the charge that is likely to be payable for regulation 61; and
 - (b) may determine that:
 - (i) the valuation or review is likely to be done in parts or stages; and
 - (ii) the valuer is likely to require the Commissioner to pay the valuer in instalments for making or reviewing the valuation; and
 - (iii) the estimated amount of the charge may be paid in instalments relating to particular parts or stages of the valuation or review.
- (3) The Commissioner must give the applicant a notice that includes:
 - (a) an explanation of the effect of regulation 61; and
 - (b) the estimated amount of the charge; and
 - (c) either:
 - (i) a statement advising that the estimated amount of the charge must be paid (including the clearance of a payment made by cheque or money order) before the valuation or review is conducted; or
 - (ii) a statement:
 - (A) advising that the estimated amount of the charge can be paid in instalments relating to particular parts or stages of the valuation or review; and
 - (B) identifying the amount of the first instalment; and
 - (C) advising that each instalment must be paid (including the clearance of a payment made by cheque or money order) before the part or stage

Regulation 63

of the valuation or review to which the instalment relates is conducted.

Note: Under section 359-40 of the Act, the charge is payable for the valuer making or reviewing a valuation. Therefore, the valuation or review will not be conducted until the estimated charge is paid.

If a valuation needs to be done in parts or stages (for example, if it is complex), a part or stage of the valuation will not be conducted until the relevant instalment is paid.

63 Private rulings—differences between estimated and actual charge for valuations and reviews of valuations

- (1) An estimate under paragraph 62(2)(a) is not a guarantee by the Commissioner, or the Commonwealth, in relation to the amount of the charge for regulation 61.
- (2) If the amount of a charge worked out under regulation 61 is greater than the estimate under subregulation 62(2), the Commissioner may recover the amount of the difference as a debt due to the Commonwealth.

Note: The private ruling to which the valuation relates will not be finalised unless the total amount of the charge is paid.

If the amount of the charge is greater than the estimate, the Commissioner will arrange for a final invoice and collect the difference.

- (3) If the amount of a charge worked out under regulation 61 is less than the amount paid by the applicant in accordance with an estimate provided under subregulation 62(2), the Commissioner must refund to the applicant an amount equal to the difference.
- (4) The Commissioner must pay the refund as soon as practicable.

Part 8—Payment, ABN and identification verification system

64 Reporting requirements—building and construction industry

- (1) For section 405-5 of Schedule 1 to the Act, a supply by a supplier to a purchaser is specified if all of the following circumstances apply:
 - (a) the purchaser is carrying on a business that is primarily in the building and construction industry;
 - (b) the purchaser has an ABN;
 - (c) the supplier supplies to the purchaser:
 - (i) building and construction services; or
 - (ii) a combination of goods and building and construction services, unless the supply of services is incidental to the supply of the goods.
- (2) Subregulation (1) does not apply if both the supplier and the purchaser are members of:
 - (a) the same consolidated group; or
 - (b) the same MEC group.
- (3) Subregulation (1) does not apply if the payment made for the supply is a payment of the kind mentioned in paragraph (a) of the definition of ***withholding payment*** in subsection 995-1(1) of the *Income Tax Assessment Act 1997*.
- (4) An expression used in this regulation and in the *Income Tax Assessment Act 1997* has the same meaning in this regulation as in that Act.

Note: For the definitions of the following expressions, see subsection 995-1(1) of the *Income Tax Assessment Act 1997*:

- ABN
- consolidated group
- MEC group
- member, in relation to a consolidated group
- member, in relation to a MEC group

- supply.
- (5) A purchaser is taken to be carrying on a business that is primarily in the building and construction industry only if:
- (a) in the current financial year, 50% or more of the purchaser's business activity relates to building and construction services; or
 - (b) in the current financial year, 50% or more of the purchaser's business income is derived from providing building and construction services; or
 - (c) in the financial year immediately preceding the current financial year, 50% or more of the purchaser's business income was derived from providing building and construction services.
- (6) In this regulation:
- building and construction services*** includes any of the following activities, if the activities are performed on, or in relation to, any part of a building, structure, works, surface or sub-surface:
- (a) alteration;
 - (b) assembly;
 - (c) construction;
 - (d) demolition;
 - (e) design;
 - (f) destruction;
 - (g) dismantling;
 - (h) erection;
 - (i) excavation;
 - (j) finishing;
 - (k) improvement;
 - (l) installation;
 - (m) maintenance;
 - (n) management of building and construction services;
 - (o) modification;
 - (p) organisation of building and construction services;

Regulation 64

- (q) removal;
- (r) repair;
- (s) site preparation.

Part 9—Transitional arrangements

65 Transitional arrangements arising out of the *Tax Laws*

Amendment (2013 Measures No. 1) Regulation 2013

- (1) The amendments of these Regulations made by items 7 and 9 of Schedule 1 to the *Tax Laws Amendment (2013 Measures No. 1) Regulation 2013* apply on and after 1 July 2013.
- (2) The amendment of these Regulations made by item 8 of Schedule 1 to the *Tax Laws Amendment (2013 Measures No. 1) Regulation 2013* applies on and after 1 July 2014.

Schedule

Form 1 Certificate under subsection 8ZG(2)

Schedule 1

Form 1—Certificate under subsection 8ZG(2)

(subregulation 7(1))

COMMONWEALTH OF AUSTRALIA

Taxation Administration Act 1953

CERTIFICATE UNDER SUBSECTION 8ZG(2)

I, _____, the (*title of officer issuing the certificate*) of the (*name and location of court*), pursuant to subsection 8ZG(2) of the *Taxation Administration Act 1953*, hereby certify that on (*date*) the court, acting under (*relevant provision*) of the (*relevant taxation law*), ordered (*name and address of relevant person*) to pay \$ _____ to the Commissioner of Taxation.

Dated

(*Signature*)

Form 2—Notice of election to have case tried in Supreme Court

(regulation 8)

(Heading to be similar to that of Information or Complaint)

NOTICE OF ELECTION TO HAVE CASE TRIED IN SUPREME COURT

To the above-named Court and to the *Informant *Complainant

Notice is hereby given that the defendant in the above-named prosecution,
pursuant to subsection 8ZJ(5) of the *Taxation Administration Act 1953*, elects to
have the case tried in the Supreme Court of *(insert name of State or Territory)*.

Dated

*(Signature of defendant or
of defendant's solicitor or counsel)*

* *Omit if inapplicable*

Form 3—Departure prohibition order

(subregulation 13(1))

COMMONWEALTH OF AUSTRALIA

Taxation Administration Act 1953

DEPARTURE PROHIBITION ORDER

Pursuant to subsection 14S(1) of the *Taxation Administration Act 1953*,

I, _____, *the/*delegate of the/*a
Second/Commissioner of Taxation, believing on reasonable grounds that it is
desirable to do so for the purpose of ensuring that _____,
a person subject to the tax liability referred to in the Schedule, does not depart
from Australia for a foreign country without:

- (a) wholly discharging the tax liability; or
- (b) making arrangements satisfactory to *me/*the Commissioner for
Taxation/for the tax liability to be wholly discharged,

hereby prohibit the departure of _____ from Australia
for a foreign country.

SCHEDULE

(Details of tax liability)

Dated _____

.....
*Delegate of the /*Second/
Commissioner of Taxation

* Omit if inapplicable

Schedule 2—Scale of expenses

(regulation 11)

1. Person attending before the Commissioner or an authorised officer to give evidence because of that person's professional, scientific or other special skill or knowledge—in respect of each day on which that person so attends, an amount of not less than the lesser amount specified in the *High Court Rules 2004* in relation to expenses of witnesses possessing such skill or knowledge and not more than the greater amount so specified.
2. Person, other than a person referred to in item 1, attending before the Commissioner or an authorised officer:
 - (a) in the case of a person remunerated by wages, salary or fees—such amount as is provided for in the *High Court Rules 2004* in relation to expenses of witnesses so remunerated;
 - (b) in any other case—such amount as is provided for in the *High Court Rules 2004* in relation to expenses of witnesses generally.
3. Person attending before the Commissioner or an authorised officer to give expert evidence—in addition to any other amount payable to that person under item 1 or 2, a reasonable amount for qualifying to give that evidence.
4. Any person attending before the Commissioner or an authorised officer—such amount as is reasonable:
 - (a) in respect of that person's conveyance to and from the place at which that person so attends; and
 - (b) if that person is required to be absent overnight from that person's usual place of residence—for meals and accommodation.

Endnotes

Endnote 1—About the endnotes

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Endnotes about misdescribed amendments and other matters are included in a compilation only as necessary.

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnote 2—Abbreviation key

Endnote 2—Abbreviation key

A = Act	o = order(s)
ad = added or inserted	Ord = Ordinance
am = amended	orig = original
amdt = amendment	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
c = clause(s)	pres = present
C[x] = Compilation No. x	prev = previous
Ch = Chapter(s)	(prev...) = previously
def = definition(s)	Pt = Part(s)
Dict = Dictionary	r = regulation(s)/rule(s)
disallowed = disallowed by Parliament	Reg = Regulation/Regulations
Div = Division(s)	reloc = relocated
exp = expires/expired or ceases/ceased to have effect	renum = renumbered
F = Federal Register of Legislative Instruments	rep = repealed
gaz = gazette	rs = repealed and substituted
LI = Legislative Instrument	s = section(s)/subsection(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sch = Schedule(s)
(md) = misdescribed amendment can be given effect	Sdiv = Subdivision(s)
(md not incorp) = misdescribed amendment cannot be given effect	SLI = Select Legislative Instrument
mod = modified/modification	SR = Statutory Rules
No. = Number(s)	Sub-Ch = Sub-Chapter(s)
	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnotes

Endnote 3—Legislation history

Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
1976 No. 129	24 June 1976	24 June 1976	
1984 No. 407	13 Dec 1984	13 Dec 1984	—
1984 No. 415	13 Dec 1984	15 Dec 1984	—
1989 No. 73	4 May 1989	4 May 1989	—
1992 No. 317	7 Oct 1992	7 Oct 1992	—
1993 No. 194	5 July 1993	1 Jan 1993	—
1994 No. 55	11 Mar 1994	11 Mar 1994	—
1994 No. 198		r 3.2 and 4: 1 July 1992 Remainder: 16 June 1994	—
1994 No. 340	11 Oct 1994	11 Oct 1994	—
1996 No. 347	24 Dec 1996	24 Dec 1996	—
2000 No. 73	12 May 2000	r 1–3 and Sch 1: 12 May 2000 Remainder: 1 July 2000	—
2000 No. 109	15 June 2000	15 June 2000	—
2000 No. 152	28 June 2000	1 July 2000 (r 2)	—
2000 No. 184	12 July 2000	1 July 2000 (r 2)	—
2001 No. 164	29 June 2001	29 June 2001	—
2001 No. 289	5 Oct 2001	5 Oct 2001	—
2001 No. 321	15 Oct 2001	15 Dec 2001	—
2001 No. 354	21 Dec 2001	21 Dec 2001	—
2002 No. 102	23 May 2002	1 July 2002	—
2002 No. 128	14 June 2002	14 June 2002	—
2003 No. 74	28 Apr 2003	20 May 2002	—
2004 No. 112	3 June 2004	1 July 2004	r 4
2005 No. 103	26 May 2005 (F2005L01199)	27 May 2005	—

Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
2005 No. 182	9 Aug 2005 (F2005L02119)	10 Aug 2005	—
2006 No. 156	26 June 2006 (F2006L01858)	1 July 2006	—
2006 No. 216	14 Aug 2006 (F2006L02613)	r 1–10 and Sch 1–7: 14 Sept 2006 (r 2(a)) Remainder: 1 Jan 2007	—
2007 No. 77	2 Apr 2007 (F2007L00825)	1 July 2007	r 3
2007 No. 106	27 Apr 2007 (F2007L01124)	1 July 2007	r 3
2008 No. 135	25 June 2008 (F2008L02186)	1 July 2008	—
2008 No. 142	25 June 2008 (F2008L02290)	23 June 2008 (r 2)	—
2008 No. 179	2 Sept 2008 (F2008L03220)	3 Sept 2008	—
2008 No. 284	17 Dec 2008 (F2008L04664)	18 Dec 2008	—
2009 No. 158	26 June 2009 (F2009L02428)	27 June 2009	—
2010 No. 10	11 Feb 2010 (F2010L00321)	12 Feb 2010	—
2010 No. 188	30 June 2010 (F2010L01804)	1 July 2010	r 4
2010 No. 189	30 June 2010 (F2010L01812)	1 July 2010 (r 2)	—
2010 No. 335	9 Dec 2010 (F2010L03174)	1 Jan 2011	r 4
2011 No. 6	14 Feb 2011 (F2011L00250)	15 Feb 2011	—
2011 No. 36	15 Mar 2011 (F2011L00422)	17 Dec 2010	—

Endnotes

Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
2011 No. 84	6 June 2011 (F2011L00956)	7 June 2011	—
2011 No. 132	30 June 2011 (F2011L01363)	1 July 2011	r 4
2011 No. 279	9 Dec 2011 (F2011L02618)	1 Jan 2012	r 4
2011 No. 280	9 Dec 2011 (F2011L02619)	10 Dec 2011	—
2012 No. 37	23 Mar 2012 (F2012L00666)	1 July 2012	—
2012 No. 92	28 May 2012 (F2012L01087)	1 July 2012 (s 2)	—
2012 No. 152	28 June 2012 (F2012L01412)	21 June 2012 (s 2)	—
2012 No. 153	28 June 2012 (F2012L01418)	1 July 2012	—
130, 2013	17 June 2013 (F2013L01011)	18 June 2013	—
279, 2013	16 Dec 2013 (F2013L02123)	Sch 1 (items 7–10): 17 Dec 2013	—
103, 2014	27 June 2014 (F2014L00842)	Sch 1 (item 2): 1 July 2014 (s 2(b))	—
176, 2014	17 Nov 2014 (F2014L01519)	Sch 1: 18 Nov 2014 (s 2)	—
39, 2015	30 Mar 2015 (F2015L00367)	Sch 1 (items 57–83): 1 July 2015 (s 2 item 2) Sch 1 (items 113–118): 31 Mar 2015 (s 2 item 3)	—
90, 2015	19 June 2015 (F2015L00854)	Sch 2 (item 194): 1 July 2015 (s 2(1) item 2)	—
111, 2015	30 June 2015 (F2015L00985)	1 July 2015 (s 2(1) item 1)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (Temporary Budget Repair Levy) Act 2014	48, 2014	25 June 2014	Sch 3: 25 June 2014 (s 2(1))	—

Endnotes

Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
Part 1	
Part 1 heading.....	ad No. 73, 2000
r. 1	rs. No. 73, 2000
r. 2	am. 1984 No. 407; 1994 No. 198 rs No 73, 2000 am. 2000 Nos. 73 and 152; 2001 No. 289; 2006 No. 216; 2007 No. 77; 2010 No. 189; Act No 48, 2014; No 39, 2015
r 2A	ad Act No 48, 2014
r 3	rs No. 73, 2000 rep No 39, 2015
r. 3A	ad. 2000 No. 109 rs. 2002 No. 128 rep. 2011 No. 36
r 4	rs No. 73, 2000 rep No 216, 2006
r. 2B.....	ad No 407, 1984
r 5 (prev r. 2B).....	am No 73, 2000
r. 2C.....	ad No 407, 1984
r 6 (prev r. 2C).....	am No 73, 2000
r. 2D	ad No 407, 1984 am No 415, 1984
r 7 (prev r. 2D).....	am No 73, 2000
r 8	am No 407, 1984 rs No 73, 2000
r. 9	rs No 73, 2000 rep No 39, 2015
r. 13	am No 407, 1984
r 10 (prev r 13).....	renum No 73, 2000 rs No 289, 2001

Endnote 4—Amendment history

Provision affected	How affected
	am No 321, 2001
	rep No 39, 2015
Part 2	
Part 2 heading.....	ad. 2000 No. 73
r 11	rs No 73, 2000; No 39, 2015
r. 12 (prev r. 15).....	am No 73, 2000
	rep No 39, 2015
Part 2A	
Part 2A	ad No. 289, 2001
r. 12A	ad No. 289, 2001
	am No 39, 2015
r. 12B.....	ad No. 289, 2001
	am No 39, 2015
r. 12C.....	ad No. 289, 2001
	am No 39, 2015
r. 12D	ad No. 289, 2001
	am No 39, 2015
r. 12E.....	ad No. 289, 2001
	am No 39, 2015
r. 12F	ad No. 289, 2001
	am No 39, 2015
Part 3	
Part 3 heading.....	ad No. 73, 2000
r. 16	ad No. 407, 1984
	am No. 415, 1984; No. 73, 1989;
r 13 (prev r. 16).....	am No. 73, 2000; No 39, 2015; No 90, 2015
r. 17	ad No. 407, 1984
r 14 (prev r. 17).....	am No. 73, 2000
	rs No 39, 2015
r. 18	ad No. 407, 1984
r 15 (prev r. 18).....	am No. 73, 2000
	rs No 39, 2015

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
r. 16	ad. 1992 No. 317
(prev r. 18A)	am. 1994 No. 55; 2000 No. 73
	rep. 2001 No. 289
Part 4	
Part 4 heading	ad No. 73, 2000
r. 19	ad No. 407, 1984
	am No. 194, 1993;
r 17 (prev r. 19)	am No 73, 2000
	rs No. 216, 2006; No 39, 2015
r 18	ad No. 73, 2000
	am No 39, 2015
r 19	ad No. 73, 2000
r. 22	ad No. 198, 1994
r 20 (prev r. 22)	am No. 73, 2000
	rep No 39, 2015
r. 23	ad No. 198, 1994
r 21 (prev r. 23)	am No. 73, 2000
Part 4A	
Part 4A	ad. 2000 No. 184
r. 21A	ad. 2000 No. 184
	am No 39, 2015
r. 21B	ad. 2000 No. 184
	am No 39, 2015
r. 21C	ad. 2000 No. 184
	am No 39, 2015
r. 21D	ad. 2000 No. 184
	am No 39, 2015
r. 21E	ad. 2000 No. 184
	am No 39, 2015
Part 5	
Division 1	
Division 1	ad. 2000 No. 73

Endnote 4—Amendment history

Provision affected	How affected
r. 22	ad. 2000 No. 73
r. 23	ad. 2000 No. 73
Division 2	
Division 2	ad No. 73, 2000
r. 24	ad No. 73, 2000
	am No. 164, 2001; No. 106, 2007; No. 135, 2008; No. 84, 2011; No. 92, 2012; No 279, 2013
	rep No 39, 2015
r. 25	ad. 2000 No. 73
	rep. 2007 No. 77
r. 26	ad No. 73, 2000
	am No. 152, 2000; No 164, 2001; No 354, 2001; No. 182, 2005; No. 216, 2006; No. 77, 2007; No. 158, 2009; No. 92, 2012; No 279, 2013
	rep No 39, 2015
r. 27	ad. 2000 No. 73
r. 28	ad. 2000 No. 73
r. 29	ad. 2000 No. 73
r. 30	ad No. 73, 2000
	am No 216, 2006; No. 158, 2009; No 39, 2015
r. 31	ad No. 73, 2000
	am No. 216, 2006
	rep No 39, 2015
r. 32	ad No. 73, 2000
	am No. 216, 2006
	rep No 39, 2015
r. 33	ad No. 73, 2000
	rep No 39, 2015
Division 3	
Division 3	ad. 2000 No. 73
r. 34	ad. 2000 No. 73
	am. 2006 No. 156; 2006 No. 216; 2010 No. 189
r. 35	ad. 2000 No. 73

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
r. 36	ad. 2000 No. 73 am. 2000 No. 152; No 156, 2006; No 216, 2006; 2007 No. 106 rs. 2007 No. 77 am. 2007 No. 106; Act No 48, 2014
r. 37	ad. 2000 No. 73 am. 2000 No. 152; 2006 Nos. 156 and 216; 2010 Nos. 10 and 189
r. 38	ad. 2000 No. 73 am. 2006 No. 156; 2010 Nos. 10 and 189
Division 3A	
Division 3A	ad. 2010 No. 189
r. 38A	ad. 2010 No. 189
r. 38B.....	ad. 2010 No. 189
r. 38C.....	ad. 2010 No. 189
r. 38D	ad. 2010 No. 189
Division 4	
Division 4 heading.....	rs. 2002 No. 102
Division 4	ad. 2000 No. 73
r. 39	ad. 2000 No. 73 rs. 2003 No. 74 am. 2008 No. 284
r. 39A	ad. 2003 No. 74
r. 39B.....	ad. 2003 No. 74
r. 40	ad. 2000 No. 73 rs. 2003 No. 74
r. 41	ad. 2000 No. 73
r. 42	ad. 2000 No. 73 rs. 2003 No. 74
r. 42A	ad. 2008 No. 284
r. 42B.....	ad. 2008 No. 284
r. 43	ad. 2000 No. 73
r. 43A	ad. 2002 No. 102 am. 2007 No. 77

Endnote 4—Amendment history

Provision affected	How affected
	rep. 2008 No. 284
Division 5	
Division 5 heading.....	rs. 2004 No. 112
Division 5	ad. 2000 No. 152
r. 44	ad. 2000 No. 152
	rs. 2001 No. 354
	am. 2005 No. 103; No 103, 2014
Division 6	
Division 6	ad. 2004 No. 112
r. 44A	ad. 2004 No. 112
r. 44B.....	ad. 2004 No. 112
r. 44C.....	ad. 2004 No. 112
r. 44D	ad. 2004 No. 112
Division 6A	
Division 6A	ad. 2012 No. 152
r. 44DA.....	ad. 2012 No. 152
Division 7	
Division 7	ad. 2008 No. 142
r. 44E.....	ad. 2008 No. 142
	am. 2010 Nos. 188 and 335; 2011 Nos. 132 and 279; 2012 No. 153
Part 6	
Part 6	ad No. 289, 2001
r. 45	ad No. 289, 2001
	am No 39, 2015
r. 46	ad. 2011 No. 6
r. 47	ad. 2011 No. 6
Part 6A	
Part 6A	ad. 2011 No. 280
r 47A	ad No 111, 2015
r. 48	ad No. 280, 2011
	am. No. 130, 2013; No 176, 2014; No 111, 2015
Part 7	

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Part 7	ad No 179, 2008
r. 60	ad No 179, 2008
r. 61	ad No 179, 2008
r. 62	ad No 179, 2008
r. 63	ad No 179, 2008
Part 8	
Part 8	ad No 37, 2012
r. 64	ad No 37, 2012
Part 9	
Part 9	ad No 279, 2013
Schedule 1	
Schedule 1 heading.....	ad. 1984 No. 415
Schedule 1	am. 2000 No. 73
Form 1	ad. 1984 No. 407
	am. 2000 No. 73
Form 2	ad. 1984 No. 407
	am. 2000 No. 73
Form 3	ad. 1984 No. 407
	am. 2000 No. 73
Schedule 2	
Schedule 2 heading.....	rs No. 73, 2000
Schedule 2	ad No. 415, 1984
	am No. 73, 2000; No 39, 2015

Endnote 5—Miscellaneous

Endnote 5—Miscellaneous**Repeal table**

The amendment history of the repealed provisions of the *Taxation Administration Regulations 1976* up to and including the Taxation Administration Amendment Regulations 2000 (No. 1) appears in the table below.

Provision affected	How affected
r. 2AA.....	ad No 340, 1994 rs No 347, 1996 rep No 73, 2000
r. 2A	ad. 1984 No. 407 rep No 73, 2000
r. 2E.....	ad No 407, 1984 am No 415, 1984 rep No 73, 2000
r. 5	rep No 73, 2000
r. 6.....	rep No 73, 2000
r. 7	rep No 73, 2000
r. 10	rep No 73, 2000
r. 12	rs. 1984 No. 415 rep No 73, 2000
r. 14	am No 415, 1984 rep No 73, 2000
r. 20	ad No 198, 1994 rep No 73, 2000
r. 21	ad No 198, 1994 rep No 73, 2000
Schedule heading	ad. 1984 No. 407 rep. 1984 No. 415