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## Legislative Instrument

### Lodgment of income tax returns for the year of income ended 30 June 2015 in accordance with the *Income Tax Assessment Act 1936* and the *Taxation Administration Act 1953* – Department of Human Services – parents with a child support assessment

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I, Erin Holland, Deputy Commissioner of Taxation delegate of the Commissioner of Taxation under section 8 of the *Taxation Administration Act 1953*, make the following legislative instrument regarding lodgment of income tax returns for the year of income ended 30 June 2015 in accordance with the:

***Income Tax Assessment Act 1936:***

Section 161, Subsection 161A(1), Section 162 and Section 163

***Taxation Administration Act 1953:***

Section 8C and Section 8E

***Taxation Administration Act 1953 (Schedule 1):***

Section 286-75, Section 388-50 and Section 388-55

**Signed Erin Holland**

Deputy Commissioner of Taxation

28 May 2015

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#### **1. Name of instrument**

This instrument is the 'Lodgment of income tax returns for the year of income ended 30 June 2015 in accordance with the *Income Tax Assessment Act 1936* and the *Taxation Administration Act 1953* – Department of Human Services – parents with a child support assessment'.

#### **2. Commencement**

This instrument is taken to have commenced on the day after it is registered.

#### **3. Application**

**Lodgment of Income Tax Returns**

In accordance with section 161 and related provisions of the *Income Tax Assessment Act 1936*, I require every person described in Table A to give me a return of income for the year of income ended 30 June 2015 (or approved period in lieu).

### **Table A**

Every person who was either a liable parent or a recipient parent under a child support assessment, except where they are described in Table B.

### **Table B**

Every person where the total of their:

- taxable income
- exempt Australian Government allowances, pensions and payments
- target foreign income
- reportable fringe benefits
- total net investment loss, and
- reportable superannuation contributions

for the income year was less than **\$23,610**

### **AND**

Who was in receipt of Australian Government pensions, allowances or payments listed in Table C for the whole of the year of income.

### **Table C**

Australian Government Allowances and Payments:

- Parenting payment (partnered)
- Newstart allowance
- Youth allowance
- Partner allowance
- Sickness allowance
- Special benefit
- Widow allowance
- Austudy payment
- Farm Household allowance
- Disaster recovery allowance

Education payment of any of the following:

- ABSTUDY living allowance
- payment under the Veterans' Children Education Scheme
- payment under the Military Rehabilitation and Compensation Act Education and Training Scheme (shown as 'MRCA Education Allowance' on a PAYG payment summary – individual non-business)

Commonwealth labour market programs:

- Training for Employment Program allowance
- New Enterprise Incentive Scheme allowance
- Green Corps training allowance
- other taxable Commonwealth education or training payments

- Income support component from a Community Development Employment Project (CDEP) – shown as ‘CDEP salary or wages’ on your PAYG payment summary – individual non-business
- CDEP Scheme participant supplement

Australian Government Pensions and Allowances:

- Age pension
- Bereavement allowance
- Carer payment
- Disability support pension
- Education entry payment
- Parenting payment (single)
- Widow B pension
- Wife pension
- Age service pension
- Income support supplement
- Defence Force Income Support Allowance
- Defence Force Income Support Allowance -like payments from the Department of Veterans’ Affairs
- Invalidity service pension
- Partner service pension

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In this instrument, a reference to ‘*year of income*’ means the year of income ended 30 June 2015, or the approved period in lieu where a person has been granted leave to adopt a substituted accounting period.

Every person required to lodge a return whose year of income ends on 30 June 2015 must do so by 31 October 2015.

Where a person required to lodge a return has been granted leave to adopt a substituted accounting period in lieu of the year of income ended 30 June 2015 the return must be lodged with me no later than the last day of the 4<sup>th</sup> month after the close of the accounting period adopted.

In accordance with subsection 161A(1) of the *Income Tax Assessment Act 1936*, the return must be in the approved form.

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### **Deferral of time for lodgment of returns**

In accordance with section 388-55 of Schedule 1 to the *Taxation Administration Act 1953*, the Commissioner of Taxation (the Commissioner) may defer the time for lodgment of any return to a date later than the relevant date specified in this instrument.

### **Notice of requirement to lodge a return and/or information**

Nothing in this instrument prevents the Commissioner or an authorised officer of the Australian Taxation Office from issuing a notice, in accordance with section 162 or section 163 of the *Income Tax Assessment Act 1936*, requiring a person to give the Commissioner, in the approved form, a return, or further returns, or any information, statement or document about the person’s financial affairs for any year of income.

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### **Lodgment in the approved form**

In accordance with subsection 161A(1) of the *Income Tax Assessment Act 1936*, a return required by the Commissioner under this instrument must be lodged in the approved form. Under section 388-50 of Schedule 1 to the *Taxation Administration Act 1953*, a document is in the approved form if:

- it is in the form approved in writing by the Commissioner;
- it contains a declaration signed by the person or persons as required;
- it contains the information required by the form and is accompanied by any further information, statement, or document **(including any schedule)** required by the Commissioner; and
- it is given in the manner that the Commissioner requires (which may include electronically).

***Note: Giving false or misleading information is an offence.***

### **Penalties for non-compliance**

Any person who fails or refuses to give me a return or any other information under the *Income Tax Assessment Act 1936* or the *Income Tax Assessment Act 1997* commits an offence (by virtue of section 8C of the *Taxation Administration Act 1953*) and is punishable on conviction by a fine not exceeding 20 penalty units under section 8E of the *Taxation Administration Act 1953* if it is the first offence. If convicted of a second offence, the court may impose a fine not exceeding 40 penalty units. If convicted of a third or subsequent offence, the court may impose a fine not exceeding 50 penalty units or a maximum of 12 months imprisonment, or both. Alternatively any person may, in relation to an income tax return, become liable to pay a penalty under section 286-75 of Schedule 1 to the *Taxation Administration Act 1953*.

Note:

At the time this instrument was registered the value of a penalty unit was \$170.00.