Legislative Instrument

CHANGE OF THE REPORTING PERIOD FOR THIRD PARTY REPORTS ON REAL PROPERTY TRANSFERS DETERMINATION 2016

I, Greg Williams, Deputy Commissioner of Taxation, make this determination under subparagraph 396-55(a)(ii) of Schedule 1 to the *Taxation Administration Act 1953*.

**Greg Williams**

Deputy Commissioner of Taxation

Dated: 11 April 2016

1. **Name of instrument**

This instrument is the *Change of the Reporting Period for Third Party Reports on Real Property Transfers Determination 2016.*

1. **Commencement**

This instrument commences on 1 July 2016.

1. **Application**

This instrument applies to the States and Territories, in relation to the reporting period for reports required by table item 3 in section 396-55 of Schedule 1 to the *Taxation Administration Act 1953* to be made by the States and Territories to the Commissioner of Taxation*.*

1. **Determination**

The reporting period to which paragraph 396-55(a)(ii) of Schedule 1 to the *Taxation Administration Act 1953* applies is specified to be each period of three months ending 30 September, 31 December, 31 March and 30 June.