



Legislative Instrument

Taxation Administration – Single Touch Payroll – 2021-22 and 2022-23 years Withholding Payer Number Exemption 2021

I, Usha Narain, Acting Deputy Commissioner of Taxation, make this determination under subsection 389-10(1) of Schedule 1 to the *Taxation Administration Act 1953*.

Usha Narain

Acting Deputy Commissioner of Taxation
Policy, Analysis and Legislation
Law Design and Practice
25 November 2021

1. Name of instrument

This determination is the *Taxation Administration – Single Touch Payroll – 2021-22 and 2022-23 years Withholding Payer Number Exemption 2021*.

2. Commencement

This instrument commences on 1 July 2021.

3. Application

This instrument applies to any entity which:

- (a) pays an amount referred to in column 1 of the table in subsection 389-5(1) of Schedule 1 to the *Taxation Administration Act 1953*
- (b) does not have an Australian business number, and
- (c) has been assigned by the Australian Taxation Office a withholding payer number for the purposes of pay as you go withholding.

4. Determination

An entity to which this instrument applies, which would otherwise have obligations under section 389-5 of Schedule 1 to the *Taxation Administration Act 1953* to report certain information in respect of payments it makes, is exempt from those reporting obligations for the 2021-22 and 2022-23 financial years.

5. Repeal of this instrument

This instrument is repealed at the start of 1 October 2023.

6. Schedule

Each instrument that is specified in Schedule 1 to this instrument is repealed as set out in the applicable items in that Schedule

Schedule 1

Taxation Administration – Single Touch Payroll – Exemption for Employers with a Withholding Payer Number (F2019L00437)

1. The whole of the instrument

Repeal the instrument

Taxation Administration – Single Touch Payroll –2020-21 year Withholding Payer Number Exemption 2020 (F2020L00801)

2. The whole of the instrument

Repeal the instrument