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

## Name of instrument

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

## Commencement

This instrument commences on 1 July 2021.

## 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.

## 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.

## Repeal of this instrument

This instrument is repealed at the start of 1 October 2023.

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Each instrument that is specified in Schedule 1 to this instrument is repealed as set out in the applicable items in that Schedule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

## The whole of the instrument

Repeal the instrument

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

## The whole of the instrument

Repeal the instrument