



# **Taxation Administration (Reporting by Electronic Distribution Platform Operators) Legislative Instrument 2023**

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I, Chris Jordan, Commissioner of Taxation, make the following legislative instrument.

Dated                      8 June 2023

Chris Jordan  
Commissioner of Taxation

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## 1 Name

This instrument is the *Taxation Administration (Reporting by Electronic Distribution Platform Operators) Legislative Instrument 2023*.

## 2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument.	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

## 3 Authority

This instrument is made under subparagraph 396-55(a)(ii) in Schedule 1 to the *Taxation Administration Act 1953*.

## 4 Reporting Period

An entity mentioned in column 1 of item 15 in the table in section 396-55 in Schedule 1 to the *Taxation Administration Act 1953* must prepare a report in the approved form setting out information about any transactions described in column 2 of that item that happened during each six-month period that begins on 1 January and 1 July.

## 5 Application

Section 4 applies in relation to transactions entered into on or after:

- (a) for a transaction relating to a supply of taxi travel (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*) – 1 July 2023; or
- (b) for a transaction relating to a supply of short-term accommodation – 1 July 2023; or
- (c) in any other case – 1 July 2024.