

Income Tax Assessment (Requirement for Parents Liable for or Entitled to Child Support to Lodge a Return for the 2024 Year) Instrument 2024

I, Jacqueline Curtis, Acting Commissioner of Taxation, make the following instrument.

Dated 15 May 2024

Jacqueline Curtis

Acting Commissioner of Taxation

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1 Name

This instrument is the *Income Tax Assessment (Requirement for Parents Liable for or Entitled to Child Support to Lodge a Return* *for the 2024 Year) Instrument 2024*.

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Note: This table relates only to the provisions of this instrument as originally made.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 section 161 of the Act.

4 Definitions

Note: A number of expressions used in this instrument are defined in section 6 of the Act, including the following:

(a) approved form;

(b) year of income.

In this instrument:

***2024 year*** means:

(a) for a person who has a substituted accounting period, that period; or

(b) for any other person, the year of income ended 30 June 2024.

***Act*** means the *Income Tax Assessment Act 1936*.

***carer entitled to child support*** has the meaning given in the CSAA.

***CSAA*** means the *Child Support (Assessment) Act 1989.*

***liable parent*** has the meaning given in the CSAA*.*

***non-parent carer***has the meaning given in the CSAA.

***SSA*** means the *Social Security Act 1991.*

***substituted accounting period*** means an accounting period that a person has been granted leave to adopt under section 18 of the ITAA 1936, instead of the year of incomeended 30 June 2024.

***TAA*** means the *Taxation Administration Act 1953.*

***VEA***means the *Veterans’ Entitlements Act 1986*.

5 Requirement to lodge an income tax return

(1) Under section 161 of the Act, every person who was for at least one day in the 2024 year either a carer entitled to child support (other than a non-parent carer) or a liable parent is required to give a return for the 2024 year, unless subsection (2) applies.

(2) A person is not required to lodge a return under subsection (1) if:

(a) the total of their following amounts for the 2024 year was less than $28,464:

(i) taxable income (excluding any assessable first home super saver released amount);

(ii) tax free pensions or benefits as defined in section 5 of the CSAA;

(iii) target foreign income as defined in section 5B of the CSAA;

(iv) reportable fringe benefits total;

(v) total net investment loss; and

(vi) reportable superannuation contributions; and

(b) they were in receipt of one or more of the following Australian Government pensions, allowances or payments for the whole of the 2024 year:

(i) jobseeker payment under the SSA;

(ii) austudy payment under theSSA;

(iii) disaster income support allowance for special category visa (subclass 444) holders;

(iv) Disaster Recovery Allowance under theSSA;

(v) farm household allowance under the *Farm Household Support Act 2014*;

(vi) parenting payment (benefit PP (partnered)) under theSSA;

(vii) special benefit under theSSA;

(viii) youth allowance under the SSA;

(ix) youth disability supplement paid as a component of ABSTUDY living allowance under the ABSTUDY scheme, or a component of youth allowance under theSSA;

(x) ABSTUDY living allowance under the ABSTUDY scheme;

(xi) payments under the Military Rehabilitation and Compensation Act Education and Training Scheme (otherwise known as ‘MRCA Education Allowance’);

(xii) payments under the Veterans’ Children Education Scheme established under the VEA;

(xiii) payments under a self-employment program including the New Enterprise Incentive Scheme and the Self-Employment Assistance program;

(xiv) allowance under the Training for Employment Program;

(xv) any other taxable Commonwealth education or training payments;

(xvi) age pension under the SSA;

(xvii) age service pension under the VEA;

(xviii) carer payment under the SSA;

(xix) disability support pension under the SSA;

(xx) income support supplement under the VEA;

(xxi) invalidity service pension under the VEA;

(xxii) parenting payment (pension PP (single)) under the SSA;

(xxiii) partner service pension under the VEA; and

(xxiv) veteran payment under the VEA.

Note 1: The return must be in the approved form (see section 161A of the Act).

Note 2: Nothing in this instrument prevents the Commissioner from issuing a notice under sections 162 or 163 of the Act requiring a person to give the Commissioner, in the approved form and within the time required, a return, or a further or fuller return, or any information, statement or document about the person’s financial affairs. It also does not prevent the Commissioner from granting an exemption from lodgment.

Note 3: Any person who does not give a return, or any other information when and as required under a taxation law, commits an offence under section 8C of the TAA. They may also become liable to pay a penalty under Division 286 in Schedule 1 to theTAA*.*

6 When an income tax return must be lodged

(1) Every person required to lodge a return for the 2024 year must lodge the return by 31 October 2024, unless they have a substituted accounting period.

(2) Every person required to lodge a return for the 2024 year who has a substituted accounting period must lodge the return no later than the last day of the fourth month after the end of their substituted accounting period.

Note: Under section 388-55 in Schedule 1 to theTAA, the Commissioner may defer the time for lodgment of any return to a later date.