

Taxation Administration (Special arrangements—Energy Industry Levy returns and payment) Approval 2019

Disallowable instrument DI2019–76

made under the

Taxation Administration Act 1999, s 42 (Special arrangements for classes of people)

1 Name of instrument

This instrument is the *Taxation Administration (Special Arrangements—Energy Industry Levy Returns and Payment) Approval 2019*.

2 Commencement

This instrument commences on the day after its notification date.

3 Definitions

In this instrument:

Act means the *Utilities Act 2000*.

energy industry levy—see the Act, Part 3A.

levy year—see the Act, section 54C (1).

return deadline—see the Act, section 54M (3).

4 Special arrangement for lodgement of returns

- (1) Pursuant to section 42 (1) of the *Taxation Administration Act 1999*, I approve a special arrangement that varies the requirement for the lodgement of a return by an energy utility under section 54M of the Act as follows—
 - (a) an energy utility is taken to have complied with the requirement to lodge a return for a levy year under section 54M of the Act if the energy utility has lodged a statement for the levy year under section 54I of the Act.
- (2) For the avoidance of doubt, for the purposes of section 51 of the *Taxation Administration Act 1999* (Time for payment of tax), the last day when a return in relation to the energy industry levy is required to be lodged is the return deadline, notwithstanding that an energy utility is not required to lodge a

return under section 54M of the Act because of the operation of section 4 (1) of this approval.

- (3) This approval applies to an energy utility registered under section 54K of the Act.

Kim Salisbury
Commissioner for ACT Revenue
4 June 2019