

Australian Capital Territory

Taxation Administration (Payroll Tax) Special Arrangements Approval 2004 (No 1)

Disallowable Instrument DI2004-91

made under the

**Taxation Administration Act 1999, s 42 Special arrangements for
classes of persons**

Explanatory Statement

Section 42 of the *Taxation Administration Act 1999* states that the commissioner may, in writing, approve special arrangements that vary the provisions of a tax law in relation to the lodging of returns that are due under a tax law.

All employers liable for payroll tax in the ACT are required under section 16 of the *Payroll Tax Act 1987* to lodge a return for a month within 7 days after the end of the month.

This instrument extends the time by which the employers must lodge a return for June from 7 July to 31 July. The June return incorporates the financial year's annual reconciliation, including any tax payable.

This extension of time is to allow businesses extra time to prepare their June returns during the busy period at the end of the financial year.

Authorised by the Commissioner for ACT Revenue