

AUSTRALIAN CAPITAL TERRITORY
TAXATION ADMINISTRATION ACT 1999
EXPLANATORY STATEMENT
INSTRUMENT NO. 205 OF 2000

Section 42 of the *Taxation Administration Act 1999* allows the Commissioner, by notice published in the Gazette, to approve special arrangements for classes of persons that vary the provisions of a tax law in relation to the lodging of returns.

Section 16 of the *Payroll Tax Act 1987* requires all employers liable for payroll tax in the ACT to lodge a return within 7 days after the end of the month. An extension of one extra week is being given to all registered payroll taxpayers to submit their June return by 14 July 2000 instead of 7 July 2000. This is to allow businesses extra time to prepare their returns during the busy end of financial year period.

As well as extending the due date for the June 2000 return, the Declaration Notice also varies the due date for the June 2001 return. This return now also incorporates the 2000-2001 annual reconciliation and extends the due date to 31 July 2001.

Authorised by the Commissioner for ACT Revenue