

AUSTRALIAN CAPITAL TERRITORY

TAXATION ADMINISTRATION ACT 1999

INSTRUMENT NO. 192 OF 2001

DECLARATION NOTICE

EXPLANATORY STATEMENT

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.

The purpose of this Instrument is to provide an extension of time to all registered payroll taxpayers to submit their June 2002 return by 31 July 2002 instead of 7 July 2002. This return now also incorporates the 2001-2002 annual reconciliation.

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

Authorised by the Acting Commissioner for ACT Revenue, Wayne Perry