

AUSTRALIAN CAPITAL TERRITORY

TAXATION ADMINISTRATION ACT 1999

APPROVAL FOR SPECIAL ARRANGEMENTS FOR MAKING RETURNS

INSTRUMENT NO. 36 OF 2001

EXPLANATORY STATEMENT

The *Taxation Administration Act 1999* (the Act) deals with the administration of various tax laws relating to the imposition and collection of certain taxes, duties and fees. Part 6 of the Act deals with tax returns, including the form of a return and the time of its lodgement. Division 2 of Part 6 provides for special arrangements for the making of returns and the payment of tax.

Section 42 of the Act empowers the Commissioner to approve, by notice published in the Gazette, special arrangements that vary the provisions of a tax law in relation to the lodging of returns and the manner of payment of amounts of tax that are due under a tax law. The class of persons to which the approval applies must be specified in the notice. Further, the approval may authorise the lodging of returns by electronic means.

This instrument approves special arrangements, for specified classes of persons, for the lodging of returns required under specified provisions of the *Payroll Tax Act 1987*, the *Debits Tax Act 1997* and the *Duties Act 1999* by specified electronic means.

These special arrangements will facilitate the development of a facility for on line payment of payroll tax and other returns based taxes as part of the Canberra Connect project.