Taxation Administration (Change of Reporting Period for Third Party Reports on Real Property Transfers) Legislative Instrument 2026

I, Will Day, Deputy Commissioner of Taxation, make the following legislative instrument.

Dated 10 August 2026

Will Day
Deputy Commissioner of Taxation

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1 Name

This instrument is the *Taxation Administration (Change of Reporting Period for Third Party Reports on Real Property Transfers) Legislative Instrument 2026*.

2 Commencement

This instrument commences on the day after it is registered on the Federal Register of Legislation.

3 Authority

This instrument is made under subparagraph 396-55(a)(ii) in Schedule 1 to the Act.

4 Definitions

In this instrument:

Act means the *Taxation Administration Act 1953*.

5 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

6 Reporting period

For an entity mentioned in column 1 of table item 3 in section 396-55 in Schedule 1 to the Act, the reporting period to which subparagraph 396-55(a)(ii) in Schedule 1 to the Act applies is specified to be each period of three months ending 30 September, 31 December, 31 March and 30 June.

Note: Table item 3 in section 396-55 in Schedule 1 to the Act requires a State or Territory to report information about the transfer of a freehold or leasehold interest in real property situated in the State or Territory.

Schedule 1—Repeals

Change of the Reporting Period for Third Party Reports on Real Property Transfers Determination 2016

1 The whole of the instrument

Repeal the instrument