Taxation Administration (Reporting Period for Third Party Reports on Domestic Crypto Reporting Regime) Legislative Instrument 2027

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

Draft published 9 November 2026.

Will Day
Deputy Commissioner of Taxation

Note for consultation: this draft instrument and associated draft explanatory statement are subject to the passage and commencement of the Treasury Laws Amendment Bill 2026: Tax Information Reporting. However, this instrument has been drafted as though that Bill has already been enacted and is in operation.
If there are any changes to the Bill that affect the operation of this instrument, they will be appropriately reflected in the instrument and explanatory statement before they are finalised.

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1 Name

This instrument is the *Taxation Administration (Reporting Period for Third Party Reports on Domestic Crypto Reporting Regime) Legislative Instrument 2027*.

2 Commencement

This instrument commences on 1 July 2027.

3 Authority

This instrument is made under subparagraphs 396-55(a)(ii) and 396-55(b)(ii) in Schedule 1 to the *Taxation Administration Act 1953*.

4 Definitions

In this instrument:

Act means the *Taxation Administration Act 1953*.

relevant entity means an entity mentioned in column 1 of item 16 of the table in section 396-55 in Schedule 1 to the Act.

5 Reporting period

For a relevant entity, the period to which subparagraph 396-55(a)(ii) in Schedule 1 to the Act applies is specified to be each period of three months:

(a) beginning on 1 July and ending on 30 September; and

(b) beginning on 1 October and ending on 31 December; and

(c) beginning on 1 January and ending on 31 March; and

(d) beginning on 1 April and ending on 30 June.

Note: Item 16 of the table in section 396-55 in Schedule 1 to the Act requires an entity that provides a registrable virtual asset service to report on certain transactions involving the exchange or transfer of a virtual asset.

6 Due date for the first report

For the purposes of subparagraph 396-55(b)(ii) in Schedule 1 to the Act, the time by which a relevant entity must give the Commissioner the report for the period beginning on 1 July 2027 and ending on 30 September 2027 is specified to be 31 January 2028.

Note: Unless another time is specified by legislative instrument under subparagraph 396-55(b)(ii) in Schedule 1 to the Act, a report for a later reporting period must be given to the Commissioner on or before the 31st day after the end of that period.

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