



Legislative Instrument

Taxation Administration – Single Touch Payroll – 2020-21 year Withholding Payer Number Exemption 2020

I, Louise Clarke, Deputy Commissioner of Taxation, make this instrument under the following provision subsection 389-10(1) of Schedule 1 to the *Taxation Administration Act 1953*.

Louise Clarke

Deputy Commissioner of Taxation
Policy, Analysis and Legislation
Law Design and Practice
Date of making: 12 June 2020

1. Name of instrument

This is the *Taxation Administration – Single Touch Payroll – 2020-21 year Withholding Payer Number Exemption 2020* instrument.

2. Commencement

This instrument commences on 1 July 2020.

3. Application

This instrument applies to any entity which:

- (a) pays an amount referred to in column 1 of the table in subsection 389-5(1) of Schedule 1 to the *Taxation Administration Act 1953*
- (b) does not have an Australian business number, and
- (c) has been assigned by the Australian Taxation Office a withholding payer number for the purposes of pay as you go withholding.

4. Determination

An entity to which this instrument applies, which would otherwise have obligations under section 389-5 of Schedule 1 to the *Taxation Administration Act 1953* to report certain information in respect of payments it makes, is exempt from those reporting obligations for the 2020-21 financial year.