

Part C Lodgment of Documents and Notification of Liabilities**51 INTRODUCTION TO PART C – LODGMENT OF DOCUMENTS**

The policy in this chapter is to be followed by Tax Office staff. We have made every effort to ensure it is technically accurate, but in the interests of clarity it has been written in 'plain English' and should not be read or interpreted like legislation. If you feel that something in the chapter is wrong or misleading, please advise the Tax Office.

Date of effect: 4 July 2006 *(This replaces the 2003 version)*

51.1 PURPOSE

- 51.1.1 This chapter introduces Part C of the *ATO Receivables Policy* which deals with the lodgment of approved forms including returns, statements and other documents.
- 51.1.2 The document will be updated as required to reflect new policy and changes to existing policy, and guides all lodgment compliance activities. New policy is to be applied to lodgment compliance activities from the date it is first notified.
- 51.1.3 The policy seeks to make it as simple as possible for taxpayers to meet their obligations under the law, to lodge documents on time and ensure the integrity of the tax system.
- 51.1.4 In determining lodgment policy the following documents are taken into account:
- legislation (including Explanatory memoranda)
 - Tax office rulings and determinations
 - the Compliance Model
 - the Taxpayers' Charter
 - current policy relating to lodgment obligations
 - practice statements which may be relevant, and
 - other policy documents which may be relevant.

51.2 LEGISLATION REFERRED TO IN THIS DOCUMENT INCLUDES-

- Income Tax Assessment Act 1936 (ITAA 1936)
- Income Tax Assessment Act 1997 (ITAA 1997)
- Fringe Benefits Tax Assessment Act 1986 (FBTAA)
- Taxation Administration Act 1953 (TAA)
- A New Tax System (Goods and Services Tax) Act 1999 (GST Act)
- Superannuation Industry (Supervision) Act 1993 (SI(S)A)
- Superannuation Guarantee (Administration) Act 1992 SG(A)A
- Superannuation Contributions Tax (Assessment and Collection) Act 1997 SCT(A&C)A, and

- Legislative Instruments Act 2003.

- 51.2.1 A uniform administrative penalty regime exists to ensure a consistent legislative response to the failure to comply with lodgment and notification obligations. The timely lodgment of a document is crucial to the administration of the tax system.
- 51.2.2 Parliament expects all taxpayers to comply with their taxation obligations. It has given the Commissioner of Taxation the power to obtain lodgment of overdue returns, notices, statements and other documents in an appropriate manner, using any of a number of different approaches. These approaches are discussed in the foundation chapter of this policy, entitled 'Principles underlying the Receivables Policy of the Tax Office'.
- 51.2.3 The Commissioner, through the 'Listening to the Community' initiative has undertaken to make the process of complying with tax obligations easier, cheaper, and more personalised.
- 51.2.4 As a way of providing options for making it easier to lodge activity statements and returns there are now more ways of lodging documents, for example e-tax, the Tax Agent Portal, Business Portal, telefiling and - interactive voice recognition (IVR) options.
- 51.2.5 Furthermore, the Commissioner has made some concessions available to those lodging activity statements via secure electronic facilities.