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## Legislative Instrument

# Taxation Administration Deferral of Third Party Reports by Eligible Community Housing Providers for the 2020–21 Financial Year Determination 2022

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I, Ben Kelly, Deputy Commissioner of Taxation, make this determination under paragraph 396-55(b)(ii) of Schedule 1 to the *Taxation Administration Act 1953*.

**Ben Kelly**

Deputy Commissioner of Taxation  
Policy, Analysis and Legislation  
Law Design and Practice

27 April 2022

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### 1. Name of instrument

This determination is the *Taxation Administration Deferral of Third Party Reports by Eligible Community Housing Providers for the 2020–21 Financial Year Determination 2022*.

### 2. Commencement

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

### 3. Application

This instrument applies to eligible community housing providers.

### 4. Determination

Eligible community housing providers may defer providing information to the Commissioner of Taxation under item 9A of the table in section 396-55 of Schedule 1 to the *Taxation Administration Act 1953*, in relation to certificates issued during the 2020–21 financial year under section 980-15 of the *Income Tax Assessment Act 1997* until 1 August 2022 .

### 5. Definitions

**Eligible community housing providers** are defined by subsection 980-10 of the ITAA 1997.

All other terms take their meaning from the *Taxation Administration Act 1953* (see subsection 3AA(2) of this Act).

## **6. Repeals**

Each instrument that is specified in Schedule 1 to this instrument is repealed as set out in the applicable items in that Schedule

## **Schedule 1**

***Exemption of Eligible Community Housing Providers from Providing Third Party Reports for the 2018/19 and 2019/20 Years Determination 2019 (F2019L01044) registered 9 August 2019.***

### **1. The whole of the instrument**

Repeal the instrument on 1 April 2022

***Taxation Administration Deferral of Third Party Reports by Eligible Community Housing Providers for the 2020–21 Financial Year Determination 2022.***

### **2. The whole of the instrument**

Repeal the instrument on 1 October 2022