



# **Taxation Administration (Single Touch Payroll Reporting Exemption for Withholding Payer Number Holders) Instrument 2023**

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I, Ben Kelly, Deputy Commissioner of Taxation, make the following legislative instrument.

Dated 23 May 2023

Ben Kelly  
Deputy Commissioner of Taxation

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## Contents

1 Name .....	1
2 Commencement .....	1
3 Authority .....	1
4 Definitions .....	1
5 Schedules.....	1
6 Exemption from Single Touch Payroll reporting.....	2
<b>Schedule 1—Repeals</b>	<b>3</b>
<i>Taxation Administration – Single Touch Payroll – 2021-22 and 2022-23 years</i>	
<i>Withholding Payer Number Exemption 2021</i>	3



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## 1 Name

This instrument is the *Taxation Administration (Single Touch Payroll Reporting Exemption for Withholding Payer Number Holders) Instrument 2023*.

## 2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 July 2023.	1 July 2023.

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

## 3 Authority

This instrument is made under subsection 389-10(1) in Schedule 1 to the Act.

## 4 Definitions

Note 1: A number of expressions used in this instrument have the same meaning as in the Act, including the following:

- (a) ABN;
- (b) Commissioner;
- (c) Pay as you go withholding.

Note 2: Expressions used in Schedule 1 to the Act have the same meaning as in the *Income Tax Assessment Act 1997* (see section 3AA of the Act).

In this instrument:

**Act** means the *Taxation Administration Act 1953*.

**Single Touch Payroll reporting obligation** means an obligation to notify the Commissioner of an amount under section 389-5 in Schedule 1 of the Act.

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

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## **6 Exemption from Single Touch Payroll reporting**

An entity is exempt from a Single Touch Payroll reporting obligation where:

- (a) the obligation arises in the period beginning on 1 July 2023 and ending on 30 June 2033; and
- (b) at the time the obligation arises, the entity:
  - (i) does not have an ABN; and
  - (ii) has been assigned a Withholding Payer Number by the Australian Taxation Office for the purposes of Pay as you go withholding.

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## **Schedule 1—Repeals**

### ***Taxation Administration – Single Touch Payroll – 2021-22 and 2022-23 years Withholding Payer Number Exemption 2021***

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

Repeal the instrument