



Taxation Administration (Third Party Reporting Exemptions for Certain Transactions by Government Related Entities) Determination 2026

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

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Deputy Commissioner of Taxation

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1 Name

This instrument is the *Taxation Administration (Third Party Reporting Exemptions for Certain Transactions by Government Related Entities) Determination 2026*.

2 Commencement

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

3 Authority

This instrument is made under paragraph 396-70(4)(b) in Schedule 1 to the Act.

4 Definitions

Note: A number of expressions used in this instrument have the same meaning as of Schedule 1 to the Act. Expressions of Schedule 1 to the Act have the same meaning as in the ITAA 1997 (see section 3AA of the Act). The following expressions are relevantly defined in section 995-1 of the ITAA 1997:

- (a) consideration;
- (b) GST Act;
- (c) supply.

In this instrument:

Act means the *Taxation Administration Act 1953*.

carriage service has the meaning given by section 7 of the *Telecommunications Act 1997*.

carriage service provider has the meaning given by section 7 of the *Telecommunications Act 1997*.

financial supply has the meaning given by section 195-1 of the GST Act.

general insurer has the meaning given by section 3 of the *Insurance Act 1973*

goods has the meaning given by section 195-1 of the GST Act.

government related entity has the meaning given by section 195-1 of the GST Act.

insurance business has the meaning given by section 3 of the *Insurance Act 1973*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

6 Reporting exemptions for government related entities

- (1) A government related entity is not required to prepare and give a report to the Commissioner under either item 1 or 2 of the table in section 396-55 in Schedule 1 to the Act in relation to any of the following transactions:
 - (a) electronic payments made for a grant or supply of services under those items:
 - (i) to a BPAY biller; or
 - (ii) by recurring direct debit; or
 - (iii) by debit or credit card payment through a merchant acquiring system; or
 - (iv) via third party payment processors facilitating any of the above payments;
 - (b) consideration provided to a carriage service provider for a carriage service;
 - (c) consideration provided to a utility provider for the provision of electricity, water, sewerage or gas;
 - (d) consideration provided for the transportation of employees;
 - (e) consideration provided to a general insurer for services provided in the course of insurance business;
 - (f) consideration provided for accommodation in commercial premises;
 - (g) consideration provided for accommodation in a hotel, motel, inn, hostel, boarding house, caravan park or camping ground;
 - (h) consideration provided for the lease of goods;
 - (i) consideration provided for the creation, grant, transfer, assignment or use under licence of a right;
 - (j) consideration provided for a financial supply;
 - (k) consideration provided for membership of a professional association or body;
 - (l) consideration provided for services relating to the exercise of court or tribunal functions, including consideration provided to jurors, witnesses and advocates for minors;
 - (m) consideration provided for a supply to another government related entity;
 - (n) a grant provided to another government related entity.
- (2) However, a government related entity may prepare and give a report to the Commissioner in relation to any transaction exempt under subsection (1) if the administrative burden on the entity of not reporting the transaction would be greater than reporting it.

Schedule 1—Repeals

Classes of Transactions for which Government Related Entities are Exempt from Providing Third Party Reports Determination 2016

1 The whole of the instrument

Repeal the instrument

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