



# **Taxation Administration (Change of Reporting Period for Third Party Reports on Real Property Transfers) Legislative Instrument 2026**

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

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Will Day  
Deputy Commissioner of Taxation

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## 1 Name

This instrument is the *Taxation Administration (Change of Reporting Period for Third Party Reports on Real Property Transfers) Legislative Instrument 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 subparagraph 396-55(a)(ii) in Schedule 1 to the Act.

## 4 Definitions

In this instrument:

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

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

For an entity mentioned in column 1 of table item 3 in section 396-55 of Schedule 1 to the Act, the reporting period to which subparagraph 396-55(a)(ii) of Schedule 1 to the Act applies is specified to be each period of three months ending 30 September, 31 December, 31 March and 30 June.

Note: Table item 3 in section 396-55 in Schedule 1 to the Act requires a State or Territory to report information about the transfer of a freehold or leasehold interest in real property situated in the State or Territory.

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## **Schedule 1—Repeals**

### ***Change of the Reporting Period for Third Party Reports on Real Property Transfers Determination 2016***

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

Repeal the instrument

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