



Australian Government  
Australian Taxation Office

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## Legislative Instrument

### Notice of Requirement for Parents with a Child Support Assessment to Lodge a Return for the Year of Income Ended 30 June 2018

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I, Erin Holland, Deputy Commissioner of Taxation and delegate of the Commissioner of Taxation (the Commissioner) under section 8 of the *Taxation Administration Act 1953*, make the following legislative instrument regarding lodgment of income tax returns for the \*income year ended 30 June 2018 under section 161 of the *Income Tax Assessment Act 1936* (ITAA 1936).

**Signed Erin Holland**  
Deputy Commissioner of Taxation  
10 May 2018

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**1. Name of instrument**

This instrument is the *Notice of Requirement for Parents with a Child Support Assessment to Lodge a Return for the Year of Income Ended 30 June 2018*.

**2. Commencement**

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

**3. Application**

**3.1 Definitions**

Many of the terms used in this instrument are defined and most of the defined terms are identified by an asterisk at the start of the term.

Once a defined term has been asterisked, later occurrences of the term in the same paragraph are not usually asterisked. Terms are not asterisked in notes and headings.

The fact that a defined term is not asterisked is not relevant to interpreting the term.

In this instrument:

*Adopted accounting period* means an accounting period that a person has been granted leave to adopt instead of the \*year of income ended 30 June 2018, under section 18 of the ITAA 1936.

*Approved form* has the meaning given by section 388-50 of Schedule 1 to the TAA.

*Income year* means the \*year of income ended 30 June 2018 or the \*adopted accounting period (if the person has been granted leave to adopt it under section 18 of the ITAA 1936).

*Year of income* in this legislative instrument does not include the \*adopted accounting period. Otherwise *year of income* means the same as in subsection 6(1) of the ITAA 1936.

**3.2 Requirement to Lodge**

Under section 161 of the ITAA 1936, I require every person described in Table A to give me a return for the \*income year.

**3.3 Information on when and how to lodge**

Every person required to lodge a return whose \*year of income ends on 30 June 2018 must do so by 31 October 2018.

*Adopted accounting period*

Persons with an \*adopted accounting period must lodge their return no later than the last day of the fourth month after the end of their adopted accounting period.

Note:

The return must be in the approved form.

### **3.4 Tables A to C**

#### **Table A**

Every person who was either a liable parent or a recipient parent under a child support assessment, except where they are described in Table B.

#### **Table B**

Every person where the total of their:

- (1) taxable income
- (2) exempt Australian Government allowances, pensions and payments
- (3) target foreign income
- (4) reportable fringe benefits total
- (5) total net investment loss, and
- (6) reportable superannuation contributions

for the \*income year was less than **\$24,535**;

**AND**

who was in receipt of Australian Government pensions, allowances or payments listed in Table C for the whole of the income year.

#### **Table C**

Australian Government allowances and payments:

- (1) Austudy payment
- (2) Disaster income support allowance for special category visa (subclass 444) holders
- (3) Disaster recovery allowance
- (4) Farm Household allowance
- (5) Newstart allowance
- (6) Parenting payment (partnered)
- (7) Partner allowance
- (8) Sickness allowance
- (9) Special benefit
- (10) Widow allowance
- (11) Youth allowance;

Education payments of any of the following:

- (12) ABSTUDY Living allowance
- (13) Military Rehabilitation and Compensation Act Education and Training Scheme ('MRCA Education Allowance' on a PAYG payment summary)

- (14) Veterans' Children Education Scheme;

Commonwealth labour market program allowances and payments:

- (15) CDEP Scheme participant supplement
- (16) Green Corps training allowance
- (17) Income support component from a Community Development Employment Project (CDEP) – shown as 'CDEP salary or wages' on the PAYG payment summary – individual non-business
- (18) New Enterprise Incentive Scheme allowance
- (19) Training for Employment Program allowance
- (20) other taxable Commonwealth education or training payments;

Australian Government pensions and allowances:

- (21) Age pension
- (22) Age service pension
- (23) Bereavement allowance
- (24) Carer payment
- (25) Defence Force Income Support Allowance
- (26) Defence Force Income Support Allowance – like payments from the Department of Veterans' Affairs
- (27) Disability support pension
- (28) Education entry payment
- (29) Income support supplement
- (30) Invalidity service pension
- (31) Parenting payment (single)
- (32) Partner service pension
- (33) Widow B pension
- (34) Wife pension.

## **4. Additional lodgment information**

### **4.1 Deferral of time for lodgment of returns**

Under section 388-55 of Schedule 1 to the TAA, the Commissioner may defer the time for lodgment of any return to a date later than the relevant date specified in this instrument.

### **4.2 Notice of requirement to lodge a return or information**

Nothing in this instrument prevents the Commissioner or an authorised person of the Australian Taxation Office from issuing a notice, under section 162 or section 163 of the ITAA 1936, requiring a person to give the Commissioner, in the approved form, a return, or further returns, or any information, statement or document about the person's financial affairs for any income year.

### **4.3 Penalties for non-compliance with lodgment requirements**

Any person who does not provide a return, or any other information under the ITAA 1936 or the ITAA 1997, commits an offence under section 8C of the TAA.

Alternatively any such person may become liable to pay a penalty under Division 286 of Schedule 1 of the TAA.