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## Legislative Instrument

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# CLASSES OF ELECTRONIC PAYMENT SYSTEM TRANSACTIONS EXEMPT IN THE 2017/18 YEAR FROM PROVIDING THIRD PARTY REPORTS DETERMINATION 2016

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I, Greg Williams, Deputy Commissioner of Taxation, make this determination under subsection 396-70(4) of Schedule 1 to the *Taxation Administration Act 1953*.

**Greg Williams**

Deputy Commissioner of Taxation

Dated: 11 April 2016

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1. **Name of instrument**

This instrument is the *Classes of Electronic Payment System Transactions Exempt In The 2017/18 Year From Providing Third Party Reports Determination 2016*.

2. **Commencement and Expiry**

This instrument commences on 1 July 2017 and expires on 30 June 2018.

3. **Application**

This instrument applies to administrators of a payment system, within the meaning of the *Payment Systems (Regulation) Act 1998*.

4. **Determination**

Administrators of a payment system, within the meaning of the *Payment Systems (Regulation) Act 1998*, are not required to provide information to the Commissioner of Taxation under table item 9 in section 396-55 of Schedule 1 to the *Taxation Administration Act 1953* in relation to the following transactions:

- Payments processed by Bulk Electronic Clearing System Framework Participants under the Bulk Electronic Clearing System governed by Australian Payments Clearing Association Limited.
- Payments processed by New Payment Platform Participants using the New Payment Platform governed by NPP Australia Limited.

5. **Additional Information**

This instrument does not prevent the reporting of information where not reporting it would impose an increased administrative burden on the reporting entity.