



Legislative Instrument

Taxation Administration – Single Touch Payroll – Exemption for Employers with a Withholding Payer Number

I, Deborah Anne Jenkins, Deputy Commissioner of Taxation, make this instrument under subsection 389-10(1) of Schedule 1 to the *Taxation Administration Act 1953*.

Deputy Commissioner of Taxation
Dated: 5 March 2019

1. Name of instrument

This is the *Taxation Administration – Single Touch Payroll – Exemption for Employers with a Withholding Payer Number* instrument.

2. Commencement

This instrument commences on 1 July 2018 and applies to the 2018-2019 and 2019-2020 financial years.

3. Application

This instrument applies to entities which:

- (a) pay an amount described in Column 1 of the table in subsection 389-5(1) of Schedule 1 to the *Taxation Administration Act 1953*; and
- (b) do not have an Australian Business Number; and
- (c) have been assigned by the Australian Taxation Office a Withholding Payer Number for the purposes of Pay As You Go Withholding.

4. Determination

An entity to which this instrument applies which would otherwise have obligations under section 389-5 of Schedule 1 to the *Taxation Administration Act 1953* to report certain information in respect of payments it makes, is exempt from those reporting obligations.