

**STP 2019/1 -**



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## Legislative Instrument

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

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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

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#### 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.