

**STP 2019/5 -**



Australian Government

Australian Taxation Office

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## Legislative Instrument

### Taxation Administration – Single Touch Payroll – Grace periods for correcting statements

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I, Deborah Jenkins, Deputy Commissioner of Taxation, make this legislative instrument under subsection 389-25(5) of Schedule 1 to the *Taxation Administration Act 1953*.

**Deborah Jenkins**

Deputy Commissioner of Taxation

21 June 2019

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**1. Name of instrument**

This determination is the *Taxation Administration – Single Touch Payroll – Grace periods for correcting statements* legislative instrument.

**2. Effective dates**

This instrument commences on 1 July 2018.

**3. Application**

This instrument applies to all entities that make a statement notifying an amount under item 1 or 2 of the table in subsection 389-5(1) of Schedule 1 to the *Taxation Administration Act 1953*.

#### 4. Determination

- (a) For the purposes of subsection 389-25(5) of Schedule 1 to the *Taxation Administration Act 1953*, the period within which an entity may correct a statement made in an Single Touch Payroll report is set out in the following table:

<b>ITEM</b>	<b>COLUMN A</b> <b><i>If the original statement was made in relation to...</i></b>	<b>COLUMN B</b> <b><i>Then the period commences on...</i></b>	<b>COLUMN C</b> <b><i>And the period ends on the earlier of...</i></b>
1	information or amounts relating to a person which the entity reasonably expects they will not be required to make another statement about within the same financial year	the day the entity becomes aware that the statement is false or misleading	(a) the 14 <sup>th</sup> day after the day mentioned in column B, or (b) the 14 <sup>th</sup> day after the end of the financial year in which the original statement was made.
2	a person which the entity reasonably expects it will be required to make another statement about within the same financial year		(a) the day that, having regard to the pattern of statements made by the entity to the Commissioner under section 389-5 of Schedule 1 to the <i>Taxation Administration Act 1953</i> in respect of that person in the preceding six months, the entity would ordinarily next make a statement under that section in respect of that person, or (b) the 14 <sup>th</sup> day after the end of the financial year in which the original statement was made.

- (b) The day in column B can be no later than the 14<sup>th</sup> day after the end of the financial year in which the original statement was made.