

STP 2019/6 -



Legislative Instrument

Single Touch Payroll – Determination of Amounts to be Notified

I, Deborah Anne Jenkins, Deputy Commissioner of Taxation, make this determination under subsection 389-5(3) of Schedule 1 to the *Taxation Administration Act 1953* (TAA 1953).

Signed by Deborah Jenkins
Deputy Commissioner of Taxation
Dated: 20/12/2018

1. Name of instrument

This determination is the *Single Touch Payroll – Determination of Amounts to be Notified* legislative instrument.

2. Effective dates

This instrument commences on 1 July 2018.

3. Application

This instrument applies to:

- (a) the reporting required under section 389-5 of Schedule 1 to the TAA 1953, and
- (b) voluntary reporting under section 389-15 of Schedule 1 to the TAA 1953.

4. Determination

- (a) The specifications published in the *Standard Business Reporting Australian Taxation Office Payroll Event* package (the Package) describe the information which is required to be notified in the approved form under sections 389-5 and 389-15 of Schedule 1 to the TAA 1953. The Package will be available at www.ato.gov.au/PAYGWapprovedforms
- (b) Where the Package requires the notification of an amount which is not an amount that must be notified under subsection 389-5(1), that amount is determined to be one that the approved form may require for the purposes of paragraph 389-5(2)(b) of Schedule 1 to the TAA 1953.
- (c) The reference to a package in paragraph (a) is a reference to that package as it is published from time to time.