



Legislative Instrument

Taxation Administration – Single Touch Payroll – Exemption for Employers from Reporting Contribution Amounts Paid to a Superannuation Fund

I, Deborah Anne Jenkins, Deputy Commissioner of Taxation, make this determination under subsection 389-10(2) of Schedule 1 to the *Taxation Administration Act 1953* (TAA 1953).

Deputy Commissioner of Taxation
Dated: 20/12/2018

1. Name of instrument

This is the *Taxation Administration - Single Touch Payroll – Exemption for Employers from Reporting Contribution Amounts Paid to a Superannuation Fund* 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

An entity that would otherwise have obligations to report amounts described at Item 3 in the table within subsection 389-5 (1) of Schedule 1 to the TAA 1953 is exempt from those obligations.