



Legislative Instrument

Lodgment of income tax returns for the year of income ended 30 June 2015 in accordance with the *Income Tax Assessment Act 1936* and the *Taxation Administration Act 1953* – Department of Human Services – parents with a child support assessment

I, Erin Holland, Deputy Commissioner of Taxation delegate of the Commissioner of Taxation under section 8 of the *Taxation Administration Act 1953*, make the following legislative instrument regarding lodgment of income tax returns for the year of income ended 30 June 2015 in accordance with the:

Income Tax Assessment Act 1936:

Section 161, Subsection 161A(1), Section 162 and Section 163

Taxation Administration Act 1953:

Section 8C and Section 8E

Taxation Administration Act 1953 (Schedule 1):

Section 286-75, Section 388-50 and Section 388-55

Signed Erin Holland

Deputy Commissioner of Taxation

28 May 2015

1. Name of instrument

This instrument is the 'Lodgment of income tax returns for the year of income ended 30 June 2015 in accordance with the *Income Tax Assessment Act 1936* and the *Taxation Administration Act 1953* – Department of Human Services – parents with a child support assessment'.

2. Commencement

This instrument is taken to have commenced on the day after it is registered.

3. Application

Lodgment of Income Tax Returns

In accordance with section 161 and related provisions of the *Income Tax Assessment Act 1936*, I require every person described in Table A to give me a return of income for the year of income ended 30 June 2015 (or approved period in lieu).

Table A

Every person who was either a liable parent or a recipient parent under a child support assessment, except where they are described in Table B.

Table B

Every person where the total of their:

- taxable income
- exempt Australian Government allowances, pensions and payments
- target foreign income
- reportable fringe benefits
- total net investment loss, and
- reportable superannuation contributions

for the income year was less than **\$23,610**

AND

Who was in receipt of Australian Government pensions, allowances or payments listed in Table C for the whole of the year of income.

Table C

Australian Government Allowances and Payments:

- Parenting payment (partnered)
- Newstart allowance
- Youth allowance
- Partner allowance
- Sickness allowance
- Special benefit
- Widow allowance
- Austudy payment
- Farm Household allowance
- Disaster recovery allowance

Education payment of any of the following:

- ABSTUDY living allowance
- payment under the Veterans' Children Education Scheme
- payment under the Military Rehabilitation and Compensation Act Education and Training Scheme (shown as 'MRCA Education Allowance' on a PAYG payment summary – individual non-business)

Commonwealth labour market programs:

- Training for Employment Program allowance
- New Enterprise Incentive Scheme allowance
- Green Corps training allowance
- other taxable Commonwealth education or training payments

- Income support component from a Community Development Employment Project (CDEP) – shown as ‘CDEP salary or wages’ on your PAYG payment summary – individual non-business
- CDEP Scheme participant supplement

Australian Government Pensions and Allowances:

- Age pension
- Bereavement allowance
- Carer payment
- Disability support pension
- Education entry payment
- Parenting payment (single)
- Widow B pension
- Wife pension
- Age service pension
- Income support supplement
- Defence Force Income Support Allowance
- Defence Force Income Support Allowance -like payments from the Department of Veterans’ Affairs
- Invalidity service pension
- Partner service pension

In this instrument, a reference to ‘*year of income*’ means the year of income ended 30 June 2015, or the approved period in lieu where a person has been granted leave to adopt a substituted accounting period.

Every person required to lodge a return whose year of income ends on 30 June 2015 must do so by 31 October 2015.

Where a person required to lodge a return has been granted leave to adopt a substituted accounting period in lieu of the year of income ended 30 June 2015 the return must be lodged with me no later than the last day of the 4th month after the close of the accounting period adopted.

In accordance with subsection 161A(1) of the *Income Tax Assessment Act 1936*, the return must be in the approved form.

Deferral of time for lodgment of returns

In accordance with section 388-55 of Schedule 1 to the *Taxation Administration Act 1953*, the Commissioner of Taxation (the Commissioner) may defer the time for lodgment of any return to a date later than the relevant date specified in this instrument.

Notice of requirement to lodge a return and/or information

Nothing in this instrument prevents the Commissioner or an authorised officer of the Australian Taxation Office from issuing a notice, in accordance with section 162 or section 163 of the *Income Tax Assessment Act 1936*, requiring a person to give the Commissioner, in the approved form, a return, or further returns, or any information, statement or document about the person’s financial affairs for any year of income.

Lodgment in the approved form

In accordance with subsection 161A(1) of the *Income Tax Assessment Act 1936*, a return required by the Commissioner under this instrument must be lodged in the approved form. Under section 388-50 of Schedule 1 to the *Taxation Administration Act 1953*, a document is in the approved form if:

- it is in the form approved in writing by the Commissioner;
- it contains a declaration signed by the person or persons as required;
- it contains the information required by the form and is accompanied by any further information, statement, or document **(including any schedule)** required by the Commissioner; and
- it is given in the manner that the Commissioner requires (which may include electronically).

Note: Giving false or misleading information is an offence.

Penalties for non-compliance

Any person who fails or refuses to give me a return or any other information under the *Income Tax Assessment Act 1936* or the *Income Tax Assessment Act 1997* commits an offence (by virtue of section 8C of the *Taxation Administration Act 1953*) and is punishable on conviction by a fine not exceeding 20 penalty units under section 8E of the *Taxation Administration Act 1953* if it is the first offence. If convicted of a second offence, the court may impose a fine not exceeding 40 penalty units. If convicted of a third or subsequent offence, the court may impose a fine not exceeding 50 penalty units or a maximum of 12 months imprisonment, or both. Alternatively any person may, in relation to an income tax return, become liable to pay a penalty under section 286-75 of Schedule 1 to the *Taxation Administration Act 1953*.

Note:

At the time this instrument was registered the value of a penalty unit was \$170.00.