



Australian Government

Australian Taxation Office

Legislative Instrument

Exemption of Eligible Community Housing Providers from Providing Third Party Reports for the 2018/19 and 2019/20 Years Determination 2019

I, **Timothy Dyce**, Deputy Commissioner of Taxation, make this determination under paragraph 396-70(4)(b) of Schedule 1 to the *Taxation Administration Act 1953*.

Timothy Dyce

Deputy Commissioner of Taxation

Dated: 19 July 2019

1. Name of instrument

This determination is the *Exemption of Eligible Community Housing Providers from Providing Third Party Reports for the 2018/19 and 2019/20 Years Determination 2019*.

2. Commencement

This instrument commences on the day after it is registered on the Federal Register of Legislation.

3. Application

This instrument applies to eligible community housing providers, as defined by subsection 995-1(1) of the *Income Tax Assessment Act 1997* (ITAA 1997).

4. Determination

Eligible community housing providers, as defined by subsection 995-1(1) of the ITAA 1997, are not required to provide information to the Commissioner of Taxation under table item 9A in section 396-55 of Schedule 1 to the *Taxation Administration Act 1953*, in relation to certificates issued under section 980-15 of the ITAA 1997 before 1 July 2020.