

**TPRS 2019/1 -**



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## Legislative Instrument

# Taxable Payments Reporting System – Reporting Exemptions for Certain Entities Determination 2019

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I, Deborah Anne Jenkins, Deputy Commissioner of Taxation, propose to make the following determination under subsection 396-70(4) of Schedule 1 to the *Taxation Administration Act 1953*.

Deputy Commissioner of Taxation

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**1. Name of instrument**

This instrument is the *Taxable Payments Reporting System - Reporting Exemptions for Certain Entities Determination 2019*.

**2. Commencement**

This instrument commences on 1 July 2019.

**3. Definitions**

All references to legislation are to Schedule 1 to the *Taxation Administration Act 1953* (TAA) unless otherwise specified.

**ABN** has the meaning given by the *A New Tax System (Australian Business Number) Act 1999*.

**consideration** has the meaning given by the GST Act.

**GST Act** means the *A New Tax System (Goods and Services Tax) Act 1999*.

**relevant GST turnover**, as at the end of a reporting period means:

- (a) if the entity has been making supplies for at least 12 months – the entity's current GST turnover (within the meaning of the GST Act) as at the end of the reporting period; or
- (b) otherwise – the entity's projected GST turnover (within the meaning of the GST Act) as at the end of the reporting period.

**reporting period** means a period described in paragraph 396-55(a) of Schedule 1 to the TAA that commences on or after 1 July 2019.

**supply** has the meaning given by the GST Act.

**4. Repeal of determinations taken to have been made by the Commissioner of Taxation**

- 1) Under subitem 3(5) of Part 2 of Schedule 2 to the *Treasury Laws Amendment (Black Economy Taskforce Measures No. 1) Act 2018*, the determination made under subitem 3(1) in Part 2 of Schedule 2 to that Act is repealed.
- 2) Under subitem 3(5) of Schedule 2 to the *Treasury Laws Amendment (Black Economy Taskforce Measures No. 2) Act 2018*, the determination made under paragraph 3(1)(a) in Schedule 2 to that Act is repealed.

**5. Determination**

*Exemption for entities with an ABN that supply a cleaning service*

- 1) Where section 396-55 requires an entity to prepare and give a report for a transaction that is described in item 11 of the table in that section and that happens during a reporting period, the entity is not so required if:
  - (a) the total value of the consideration that:
    - (i) is received by the entity during the reporting period; and
    - (ii) relates to the supply by the entity, including by a contractor or subcontractor on behalf of the entity, of a cleaning service;is less than 10% of the entity's relevant GST turnover as at the end of the reporting period; and
  - (b) the transaction is not described in another item of the table in section 396-55; and
  - (c) the entity has not, before the time by which section 396-55 requires the report to be given, or within such further time allowed by the Commissioner, chosen to be required to prepare and give a report for the transaction.
- 2) For paragraph 1(c), an entity giving a report for the transaction is sufficient evidence of the making of the choice.

*Exemption for entities with an ABN that supply a courier or road freight service*

- 3) Where section 396-55 requires an entity to prepare and give a report for a transaction that is described in item 12 of the table in that section and that happens during a reporting period, the entity is not so required if:
  - (a) the total value of the consideration that:
    - (i) is received by the entity during the reporting period; and
    - (ii) relates to the supply by the entity, including by a contractor or subcontractor on behalf of the entity, of a courier service or a road freight service;

- is less than 10% of the entity's relevant GST turnover as at the end of the reporting period; and
- (b) the transaction is not described in another item of the table in section 396-55; and
  - (c) the entity has not, before the time by which section 396-55 requires the report to be given, or within such further time allowed by the Commissioner, chosen to be required to prepare and give a report for the transaction.
- 4) For paragraph 3(c), giving a report for the transaction is sufficient evidence of the making of the choice.

*Exemption for entities with an ABN that supply a security, investigation or surveillance service*

- 5) Where section 396-55 requires an entity to prepare and give a report for a transaction that is described in item 13 of the table in that section and that happens during a reporting period, the entity is not so required if:
- (a) the total value of the consideration that:
    - (i) is received by the entity during that reporting period; and
    - (ii) relates to the supply by the entity, including by a contractor or subcontractor on behalf of the entity, of a security, investigation or surveillance service;

is less than 10% of the entity's relevant GST turnover as at the end of the reporting period; and
  - (b) the transaction is not described in another item of the table in section 396-55; and
  - (c) the entity has not, before the time by which section 396-55 requires the report to be given, or within such further time allowed by the Commissioner, chosen to be required to prepare and give a report for the transaction.
- 6) For paragraph 5(c), giving a report for the transaction is sufficient evidence of the making of the choice.

*Exemption for entities with an ABN that supply an information technology service*

- 7) Where section 396-55 requires an entity to prepare and give a report for a transaction that is described in item 14 of the table in that section and that happens during a reporting period, the entity is not so required if:
- (a) the total value of the consideration that:
    - (i) is received by the entity during that reporting period; and

- (ii) relates to the supply by the entity, including by a contractor or subcontractor on behalf of the entity, of an information technology service;  
is less than 10% of the entity's relevant GST turnover as at the end of that reporting period; and
  - (b) the transaction is not described in another item of the table in section 396-55; and
  - (c) the entity has not, before the time by which section 396-55 requires the report to be given, or within such further time allowed by the Commissioner, chosen to be required to prepare and give a report for the transaction
- 8) For paragraph 7(c), giving a report for the transaction is sufficient evidence of the making of the choice.

Draft for Comment