Legislative Instrument

Notice of Requirement for Parents with a Child Support Assessment to Lodge a Return for the Income Year Ended 30 June 2022

I, Chris Jordan AO, Commissioner of Taxation (the Commissioner), make the following instrument regarding lodgment of income tax returns for the \*income year ended 30 June 2022 under section 161 of the *Income Tax Assessment Act 1936* (ITAA 1936).

**Signed Chris Jordan AO**

Commissioner of Taxation

30 March 2022

## Name of instrument

This instrument is the *Notice of Requirement for Parents with a Child Support Assessment to Lodge a Return for the Income Year Ended 30 June 2022*.

## Commencement

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

## Application

### **3.1 Definitions**

Many of the terms used in this instrument are defined and most of the defined terms are identified by an asterisk at the start of the term.

Once a defined term has been asterisked, later occurrences of the term in the same paragraph are not usually asterisked. Terms are not asterisked in notes and headings.

The fact that a defined term is not asterisked is not relevant to interpreting the term.

In this instrument:

***Adopted accounting period*** means an accounting period that a person has been granted leave to adopt instead of the \*year of income ended 30 June 2022, under section 18 of the ITAA 1936.

***Approved form***has the meaning given by section 388-50 of Schedule 1 to the *Taxation Administration Act 1953* (TAA).

***Income year***means the \*year of income ended 30 June 2022 or the \*adopted accounting period.

***Year of income*** means the same as in subsection 6(1) of the ITAA 1936 but does not include the \*adopted accounting period.

### **3.2 Requirement to Lodge**

Under section 161 of the ITAA 1936, I require every person described in Table A to give me a return for the \*income year.

### **3.3 Information on when and how to lodge**

Every person required to lodge a return whose \*year of income ends on 30 June 2022 must do so by 31 October 2022.

#### *Adopted accounting period*

Persons with an \*adopted accounting period must lodge their return no later than the last day of the fourth month after the end of their adopted accounting period.

**Note:** The return must be in the approved form.

### **3.4 Tables A to C**

#### 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:

1. taxable income (excluding any assessable First home super saver released amount);
2. exempt Australian Government allowances, pensions and payments;
3. target foreign income;
4. reportable fringe benefits total;
5. total net investment loss; and
6. reportable superannuation contributions

for the \*income year was **less than $27,063**;

**AND**

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

#### Table C

Australian Government allowances and payments:

1. JobSeeker payment;
2. Austudy;
3. Disaster income support allowance for special category visa (subclass 444) holders;
4. Disaster recovery allowance;
5. Farm Household allowance;
6. Parenting payment (partnered);
7. Partner allowance;
8. Special Benefit;
9. Widow allowance;
10. Youth allowance;
11. Youth disability supplement as a component of ABSTUDY living allowance or Youth Allowance

Education payments of any of the following:

1. ABSTUDY Living Allowance;
2. Military Rehabilitation and Compensation Act Education and Training Scheme (‘MRCA Education Allowance’ on a pay as you go (PAYG) payment summary or income statement);
3. Veterans’ Children Education Scheme.

Commonwealth labour market program allowances and payments:

1. Income support component of wages paid to participants in the Community Development Projects (CDEP) Scheme and CDEP Scheme participant supplement;
2. New Enterprise Incentive Scheme allowance;
3. Training for Employment Program allowance;
4. other taxable Commonwealth education or training payments.

Australian Government pensions and allowances:

1. Age pension;
2. Age service pension;
3. Carer payment;
4. Defence Force Income Support Allowance;
5. Defence Force Income Support Allowance – like payments from the Department of Veterans’ Affairs;
6. Disability Support Pension;
7. Income support supplement;
8. Invalidity service pension;
9. Parenting payment (single);
10. Partner service pension;
11. Veteran payment;

## Additional lodgment information

### **4.1 Deferral of time for lodgment of returns**

Under section 388-55 of Schedule 1 to the TAA, the Commissioner may defer the time for lodgment of any return to a date later than the relevant date specified in this instrument.

### **4.2 Notice of requirement to lodge a return or information**

Nothing in this instrument prevents the Commissioner or an authorised person of the Australian Taxation Office from issuing a notice, under section 162 or section 163 of the ITAA 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 income year.

### **4.3 Penalties for non-compliance with lodgment requirements**

Any person who does not provide a return, or any other information under the ITAA 1936 or the *Income Tax Assessment Act 1997*, commits an offence under section 8C of the TAA*.*

Alternatively any such person may become liable to pay a penalty under Division 286 of Schedule 1 to the TAA.