

LI 2022/9 -



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

1. 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*.

2. Commencement

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

3. 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:

- (12) ABSTUDY Living Allowance;
- (13) Military Rehabilitation and Compensation Act Education and Training Scheme ('MRCA Education Allowance' on a pay as you go (PAYG) payment summary or income statement);
- (14) Veterans' Children Education Scheme.

Commonwealth labour market program allowances and payments:

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

Australian Government pensions and allowances:

- (19) Age pension;
- (20) Age service pension;
- (21) Carer payment;
- (22) Defence Force Income Support Allowance;
- (23) Defence Force Income Support Allowance – like payments from the Department of Veterans' Affairs;
- (24) Disability Support Pension;
- (25) Income support supplement;
- (26) Invalidity service pension;
- (27) Parenting payment (single);
- (28) Partner service pension;
- (29) Veteran payment;

4. 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.