

LI 2023/27 -



Taxation Administration (Remedial Power – Remission of Charges and Penalties) Determination 2023

I, Ben Kelly, Deputy Commissioner of Taxation, make the following determination.

Dated 13 June 2023

Ben Kelly
Deputy Commissioner of Taxation

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1 Name

This instrument is the *Taxation Administration (Remedial Power – Remission of Charges and Penalties) Determination 2023*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day this instrument is no longer liable to be disallowed, or to be taken to have been disallowed, under section 42 (disallowance) of the <i>Legislation Act 2003</i> .	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under section 370-5 in Schedule 1 to the Act.

4 Definitions

In this instrument:

Act means the *Taxation Administration Act 1953*.

relevant class means a class of entities:

- (a) that the Commissioner is satisfied has been affected by a natural disaster or other serious and external adverse event;
- (b) with a liability to a charge or penalty that the Commissioner considers is a minor amount, having regard to any relevant matters such as the cost of collecting the liability, costs of compliance for taxpayers, and the need to maintain adequate incentives for the prompt payment of liabilities; or
- (c) with a liability to a charge or penalty that the Commissioner considers it is appropriate to remit to encourage ongoing compliance with taxation laws, having regard to previous compliance history.

relevant provisions of the Act means:

- (a) subsection 8AAG(1);

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- (b) subsection 8AAG(5);
 - (c) subsection 280-160(1) in Schedule 1; and
 - (d) subsection 298-20(1) in Schedule 1, to the extent it applies to penalties arising under section 286-75 in Schedule 1.

5 Modifications to the Act

For the purposes of section 370-5 in Schedule 1 to the Act, relevant provisions of the Act are modified to permit the Commissioner to remit the general interest charge, shortfall interest charge or an administrative penalty, as applicable:

- (a) in relation to:
 - (i) an entity; or
 - (ii) one or more entities in a relevant class; and
- (b) whether or not the charge or penalty:
 - (i) has become due and payable; or
 - (ii) may become due and payable in the future.

Note: Subsection 298-20(1) in Schedule 1 to the Act is only modified to the extent that it permits the Commissioner to remit penalties arising under section 286-75 in Schedule 1 to the Act.

6 Repeal

This instrument is repealed at the start of 1 October 2028.