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Public Ruling
Taxation Administration Act:

**CIRCUMSTANCES WHERE THE
COMMISSIONER WILL EXTEND THE DATE
FOR COMPLYING WITH AN INFORMATION
OR LODGEMENT REQUIREMENT**

A Public Ruling, when issued, is the published view of the Commissioner on the particular topic to which it relates. It therefore replaces and overrides any existing private rulings, memoranda, manuals and advice provided by the Commissioner in respect of the issue/s it addresses. Where a change in legislation or case law (the law) affects the content of a Public Ruling, the change in the law overrides the Public Ruling—that is, the Commissioner will determine the tax liability or eligibility for a concession, grant, subsidy or exemption, as the case may be, in accordance with the law.

What this Ruling is about

1. This Public Ruling applies to the following revenue laws:
 - (a) *Duties Act 2001*
 - (b) *Pay-roll Tax Act 1971* and
 - (c) *Community Ambulance Cover Act 2003*.
2. Section 151 of the *Taxation Administration Act 2001* (Administration Act) allows the Commissioner to extend the date for compliance with a lodgement or information requirement where the Commissioner considers it would be unreasonable to require compliance by the due date.
3. A lodgement requirement is a requirement under a tax law¹ to:
 - (a) lodge a document; or
 - (b) give a document to the Commissioner or an investigator.²

¹ Defined in the Dictionary – Schedule 2 of the Administration Act

² Defined in the Dictionary – Schedule 2 of the Administration Act

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4. For the purposes of the *Community Ambulance Cover Act 2003* a lodgement requirement includes a requirement under that Act to give a document to an electricity retailer.³
5. An information requirement is a requirement under a tax law to give information to the Commissioner or an investigator.⁴
6. Part 5 of the Administration Act deals with, among other things, the imposition and remission of unpaid tax interest (UTI). However, Part 5 of the Administration Act does not apply to the *Community Ambulance Cover Act 2003*.⁵ Consequently, paragraphs 7-11 of this Public Ruling apply only to revenue laws listed in paragraph 1 other than *Community Ambulance Cover Act 2003*.
7. Section 54 of the Administration Act imposes UTI on the amount of primary tax⁶ payable by a taxpayer from time to time. UTI applies wherever there is a delay in the payment of tax. The delays may result from:
 - (a) failure to pay the tax on time
 - (b) actions that defer the making of an assessment and therefore the payment of tax. For example, non-compliance with a lodgment or information requirement.
8. UTI accrues daily at the prescribed rate on the unpaid primary tax for the period starting on the start date⁷ and ending on the date the primary tax is paid in full, both dates inclusive.⁸
9. The UTI start date is not extended when an extension has been granted to comply with an information or lodgment requirement.⁹
10. This means that UTI will continue to be imposed in accordance with s.54 of the Administration Act notwithstanding extension of the date for compliance with a lodgement or information requirement under s.151 of the Administration Act.
11. Any change to the imposition of UTI given the Commissioner's decision to extend the date for compliance with a lodgement or information requirement under s.151 of the Administration Act must be done by way of remission under s.60 of the Administration Act. Public Ruling TAA060.1 – *Remission of unpaid tax interest* sets out the circumstances where the Commissioner will exercise the discretion to remit UTI.
12. This Public Ruling sets out the circumstances where the Commissioner will allow an extension of time for complying with a lodgment or information requirement under the tax laws.

³ Section 152 of the *Community Ambulance Cover Act 2003*

⁴ Defined in the Dictionary – Schedule 2 of the Administration Act

⁵ Part 10 of the *Community Ambulance Cover Act 2003* and s.6(2)-(3) of the Administration Act

⁶ Defined in the Dictionary – Schedule 2 of the Administration Act

⁷ Section 54(4) of the Administration Act

⁸ Section 54(2) of the Administration Act

⁹ Section 56(2) of the Administration Act

Ruling and explanation

13. The decision to extend the date for compliance of an information or lodgment requirement is to be determined on a case by case basis, having regard to the particular circumstances in each case.
14. Examples of circumstances that the Commissioner considers would be unreasonable to require compliance by the date set out in a revenue law include:
- (a) In relation to the *Duties Act 2001*, when an agreement for the transfer of dutiable property is conditional and the circumstances fall within Public Ruling DA019.1—*Extension of time to lodge an agreement transferring dutiable property*.
 - (b) When the reason for the delay in lodging the required information or documents is beyond the taxpayer's¹⁰ control. Examples include death, serious illness or natural disasters directly affecting the taxpayer.
15. All applications for the extension of time to comply with information or lodgment requirements must be made in writing. The application must set out all facts and circumstances relating to the matter.

Date of effect

16. This Public Ruling takes effect from the date of issue.

David Smith
 Commissioner of State Revenue
 Date of Issue 24 February 2009

References

Public Ruling	Issued	Dates of effect	
		From	To
TAA151.1.1	24 February 2009	24 February 2009	29 June 2009
Supersedes Revenue Ruling TA 3.2	1 July 2005	1 July 2005	23 February 2009

¹⁰ The term taxpayer is defined in Schedule 2 of the Administration Act. As the *Community Ambulance Cover Act 2003* is a tax law for the purposes of the Administration Act, the term taxpayer includes a person liable for a levy under the *Community Ambulance Cover Act 2003*.