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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 of State Revenue (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 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) *Payroll Tax Act 1971* and
 - (c) *Land Tax Act 2010*.
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
4. An information requirement is a requirement under a tax law to give information to the Commissioner or an investigator.³
5. Part 5 of the Administration Act deals with, among other things, the imposition and remission of unpaid tax interest (UTI).

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

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

³ Defined in the Dictionary – Schedule 2 of the Administration Act

6. Section 54 of the Administration Act imposes UTI on the amount of primary tax⁴ payable by a taxpayer and unpaid from time to time, commencing on the start date as determined under s.54(4) of the Administration Act. 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 lodgement or information requirement.
7. The UTI start date is not extended when an extension has been granted to comply with an information or lodgement requirement.⁵
8. 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.
9. 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.
10. This Public Ruling sets out the circumstances where the Commissioner will allow an extension of time for complying with a lodgement or information requirement under the tax laws.

Ruling and explanation

11. The decision to extend the date for compliance of an information or lodgement requirement is to be determined on a case by case basis, having regard to the particular circumstances in each case.
12. 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's⁶ control. Examples include death, serious illness or natural disasters directly affecting the taxpayer.
13. All applications for the extension of time to comply with information or lodgement requirements must be made in writing. The application must set out all facts and circumstances relating to the matter.

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

⁵ Section 56(2) of the Administration Act

⁶ The term taxpayer is defined in Schedule 2 of the Administration Act.

Date of effect

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

David Smith
 Commissioner of State Revenue
 Date of Issue 12 August 2011

References

Public Ruling	Issued	Dates of effect	
		From	To
TAA151.1.4	12 August 2011	12 August 2011	Current
TAA151.1.3	30 June 2010	30 June 2010	11 August 2011
TAA151.1.2	3 July 2009	30 June 2009	29 June 2010
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