



COMMISSIONER'S PRACTICE TAA 7.1

WAIVER OF TAX

Commissioner's Practice History

Commissioner's Practice	Issued	Dates of effect	
		From	To
TAA 7.0	26 November 2003	26 November 2003	30 June 2008
TAA 7.1	1 July 2008	1 July 2008	2 July 2015

This Commissioner's practice explains the circumstances when the Commissioner will waive the payment of tax (or another amount payable under a taxation Act).

Background

Section 56 of the *Taxation Administration Act 2003* ("TAA") allows the Commissioner to waive the payment of tax or another amount payable under a taxation Act up to a prescribed limit.

Regulation 6 of the *Taxation Administration Regulations 2003* prescribes the limit to be \$20.00.

Commissioner's Practice

Return based tax

1. The Commissioner will only waive tax or duty payable by way of a return for hire of goods or insurance under the *Stamp Act 1921* ("Stamp Act"), for wages under the *Pay-roll Tax Assessment Act 2002*, for debits under the *Debits Tax Assessment Act 2002* and insurance under the *Duties Act 2008* ("Duties Act") where the total amount payable by a taxpayer, including any applicable penalty tax and interest, is less than \$20.00 and the Commissioner is satisfied that the taxpayer will have no future liability.

SUPERSEDED

Land tax

2. Land tax will only be waived where the total amount payable by the taxpayer, including any associated penalty tax and interest, is less than \$20.00 and the Commissioner is satisfied that the taxpayer will have no liability in the next year of assessment.

Transfer Duty

3. Transfer duty assessed under the Duties Act will be waived where the total liability the subject of a Duties Assessment Notice, including any penalty tax and interest, is less than \$20.00.
4. Stamp duty assessed under the Stamp Act will be waived where the total liability the subject of a Stamp Duty Assessment Notice, including any penalty tax and interest, is less than \$20.00.
5. No waiver will be allowed where the total liability the subject of a Stamp Duty or Duties Assessment Notice is \$20.00 or more, despite the fact that the amount payable with respect to one or more individual transaction records may be less than \$20.00.
6. Notwithstanding paragraph 3 above, where a transaction record is lodged at the Office of State Revenue or with the Clerks of Court for immediate assessment and payment of any duty, penalty tax and/or interest, no waiver will be allowed.

Date of Effect

This Commissioner's practice takes effect from 1 July 2008.

Bill Sullivan
COMMISSIONER OF STATE REVENUE

1 July 2008