

# EXPOSURE DRAFT

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Inserts for  
**Treasury Laws Amendment (Measures  
for Consultation) Bill 2019: Single touch  
payroll reporting—child support  
information**

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**Commencement information**

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<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>

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1. Schedule [#]	The first 1 January, 1 April, 1 July or 1 October to occur after the day this Act receives the Royal Assent.	
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## Schedule [#]—Single touch payroll reporting—child support information

### *Child Support (Registration and Collection) Act 1988*

#### **1 Subparagraph 42B(1)(a)(ii)**

Omit “an”, substitute “a”.

#### **2 After subsection 47(1A)**

Insert:

(1B) An employer is not subject to a requirement under paragraph (1)(b) or subsection (1A) to give notice to the Registrar to the extent that the notice would relate to an amount, or a nil amount, that the employer has notified to the Commissioner under item 1 or 2 of the table in subsection 389-30(1) in Schedule 1 to the *Taxation Administration Act 1953* (about voluntary reporting by employers).

#### **3 After subsection 58(2)**

Insert:

(2A) Subsection (1) does not apply if the information is notified to the Commissioner under subsection 389-30(1) in Schedule 1 to the *Taxation Administration Act 1953* (about voluntary reporting by employers).

### *Taxation Administration Act 1953*

#### **4 Section 389-1 in Schedule 1**

Repeal the section, substitute:

##### **389-1 What this Division is about**

This Division establishes the “Single Touch Payroll” reporting framework.

Employers must (unless they are exempt) notify the Commissioner of certain amounts that relate to payments in respect of their employees.

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1 Employers may notify the Commissioner of certain other amounts  
2 on a voluntary basis.

3 In many cases, this Division has the effect of bringing forward the  
4 due date for notification or reporting under other provisions.  
5 Notifying under this Division may satisfy an employer's  
6 obligations to notify or report under the other provisions.

## 7 **5 Section 389-15 in Schedule 1 (heading)**

8 Repeal the heading, substitute:

### 9 **389-15 Voluntary reporting by employers in relation to taxation** 10 **laws**

## 11 **6 At the end of Division 389 in Schedule 1**

12 Add:

### 13 **389-30 Voluntary reporting by employers in relation to laws other** 14 **than taxation laws**

- 15 (1) If there is an amount of a kind referred to in column 1 of an item of  
16 the following table, the entity referred to in that item may notify  
17 the Commissioner of the amount on or before the day referred to in  
18 column 2 of that item.  
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#### **Amounts that may be notified to the Commissioner**

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<b>Item</b>	<b>Column 1</b>	<b>Column 2</b>
	<b>This amount may be notified ...</b>	<b>... on or before this day</b>
1	An amount the entity deducted under Part IV of the <i>Child Support (Registration and Collection) Act 1988</i> from salary or wages paid to an employee of the entity	the day on which the deduction is made.
2	A nil amount, if: (a) a notice given to the entity under subsection 45(1) of the <i>Child Support (Registration and Collection) Act 1988</i> is in force on a day (the <b>reporting day</b> ) in relation to a payer who is an employee of the entity; and (b) either:	the reporting day.

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## Amounts that may be notified to the Commissioner

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Item	Column 1 This amount may be notified ...	Column 2 ... on or before this day
	(i) the entity pays salary or wages to the employee on the reporting day but does not make a deduction under Part IV of that Act in relation to the employee and the payment; or (ii) the reporting day is a day on which the entity would ordinarily pay salary or wages to the employee, but the entity does not do so because no salary or wages are payable	
3	An amount the entity paid to the Child Support Registrar if: (a) the entity paid the amount in accordance with a notice given to the entity under section 72A of the <i>Child Support (Registration and Collection) Act 1988</i> ; and (b) the entity is the employer of the relevant debtor referred to in that section	the day on which the amount is paid.

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1 Note: Voluntary reporting of an amount referred to in item 1 or 2 of the table  
2 may affect the entity's reporting requirements under the *Child Support*  
3 *(Registration and Collection) Act 1988*: see subsection 47(1B) of that  
4 Act.

5 (2) The notification must be in the \*approved form.

6 Note: The approved form may require information about other amounts, in  
7 addition to the amount to be notified: see paragraph 388-50(1)(c).

8 (3) A disclosure of personal information (within the meaning of the  
9 *Privacy Act 1988*) under subsection (1) is taken for the purposes of  
10 that Act to be authorised by this section.

11 (4) The following terms used in the table in subsection (1) have the  
12 same meaning as in the *Child Support (Registration and*  
13 *Collection) Act 1988*:

14 (a) **employee** (for this purpose, the term has the same meaning as  
15 it has when used in Part IV of that Act);

16 (b) **employer**;

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- (c) *payer*;
  - (d) *salary or wages*.

## 7 Application

The amendments made by this Schedule apply in relation to an amount that an entity may notify to the Commissioner if the entitlement to notify arises on or after 1 July 2020.