



# **Taxation Administration Act 1953**

**No. 1, 1953**

## **Compilation No. 192**

**Compilation date:** 22 June 2022

**Includes amendments up to:** Act No. 24, 2022

**Registered:** 4 July 2022

This compilation is in 3 volumes

**Volume 1:** sections 1–18  
Schedule 1 (sections 6-1 to 97-35)

Volume 2: Schedule 1 (sections 105-1 to 990-5)

Volume 3: Endnotes

Each volume has its own contents

**This compilation includes commenced amendments made by Act No. 69, 2020**

Prepared by the Office of Parliamentary Counsel, Canberra

---

## About this compilation

### This compilation

This is a compilation of the *Taxation Administration Act 1953* that shows the text of the law as amended and in force on 22 June 2022 (the *compilation date*).

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of provisions of the compiled law.

### Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register ([www.legislation.gov.au](http://www.legislation.gov.au)). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

### Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

### Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

### Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

### Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

---

# Contents

<b>Part I—Preliminary</b>	<b>1</b>
1 Short title .....	1
2 Interpretation .....	1
2A Application of the <i>Criminal Code</i> .....	3
2B Act binds the Crown .....	4
3 Application .....	4
3AA Schedule 1 .....	4
<b>Part IA—Administration</b>	<b>5</b>
3A General administration of Act.....	5
3B Annual report .....	5
3C Reporting of information about corporate tax entity with reported total income of \$100 million or more.....	6
3CA Reporting of information by corporate country by country reporting entities.....	8
3E Reporting of information about entity with PRRT payable.....	10
3F Reporting of information about junior minerals exploration incentive offset .....	11
3G Electronic invoicing.....	11
3H Reporting of information about research and development tax offset.....	12
<b>Part II—Commissioner of Taxation, Second Commissioner of Taxation and Deputy Commissioner of Taxation</b>	<b>14</b>
4 Commissioner and Second Commissioners of Taxation .....	14
4A Statutory Agency etc. for purposes of Public Service Act .....	14
5 Tenure of Commissioner and Second Commissioners .....	14
5A Remuneration and allowances of Commissioner and Second Commissioners.....	14
6 Leave of absence .....	15
6A Resignation .....	15
6B Acting appointments .....	15
6C Suspension and removal from office of Commissioner or Second Commissioner .....	16
6D Powers of Second Commissioner .....	18
7 Deputy Commissioners of Taxation .....	18
8 Delegation .....	19

---

<b>Part IIA—The general interest charge</b>	<b>20</b>
8AAA Overview .....	20
8AAB When the general interest charge applies .....	20
8AAC Amount of the general interest charge.....	26
8AAD What is the <i>general interest charge rate</i> ? .....	27
8AAE When the charge is due and payable.....	28
8AAF Notification by Commissioner.....	28
8AAG Remission of the charge.....	28
8AAGA Rounding of the charge .....	29
8AAH Judgment for payment of an unpaid amount .....	29
<b>Part IIB—Running balance accounts, application of payments and credits, and related matters</b>	<b>31</b>
<b>Division 1—Preliminary</b>	<b>31</b>
8AAZA Definitions .....	31
8AAZAA Amounts relating to Coronavirus economic response payments .....	34
8AAZB Trustee to be treated as separate entity for each capacity .....	34
<b>Division 2—Running Balance Accounts (or RBAs)</b>	<b>35</b>
8AAZC Establishment of RBAs.....	35
8AAZD Allocation of tax debts to RBAs .....	35
8AAZF General interest charge on RBA deficit debt.....	36
8AAZG RBA statements .....	36
8AAZH Liability for RBA deficit debt.....	36
8AAZI RBA statement to be evidence .....	37
8AAZJ Evidentiary certificate about RBA transactions etc.....	37
<b>Division 3—Treatment of payments, credits and RBA surpluses</b>	<b>39</b>
8AAZL Amounts covered by this Division.....	39
8AAZLA Method 1—allocating the amount first to an RBA.....	40
8AAZLB Method 2—applying the amount first against a non-RBA tax debt.....	40
8AAZLC RBA surplus and related credits must remain equivalent if one or the other is applied .....	41
8AAZLD Special priority credits .....	41
8AAZLE Instructions to Commissioner not binding.....	42
<b>Division 3A—Refunds of RBA surpluses and credits</b>	<b>43</b>
8AAZLF Commissioner must refund RBA surpluses and credits.....	43
8AAZLG Retaining refunds until information or notification given.....	44

---

---

8AAZLGA Retaining refunds while Commissioner verifies information .....	44
8AAZLGB Retaining refunds until notification under Division 389 or ascertainment of liability .....	47
8AAZLH How refunds are made .....	49
<b>Division 4—Miscellaneous provisions about tax debts</b>	<b>50</b>
8AAZM When payments are treated as received .....	50
8AAZMA Electronic payment of tax debts .....	50
8AAZMB Saturdays, Sundays and public holidays .....	50
8AAZN Overpayments made by the Commissioner under taxation laws .....	51
<b>Part III—Prosecutions and offences</b>	<b>52</b>
<b>Division 1—Preliminary</b>	<b>52</b>
8A Interpretation .....	52
8AC Application of Part to the <i>Tax Agent Services Act 2009</i> .....	53
<b>Division 2—Offences</b>	<b>54</b>
<b>Subdivision A—Failure to comply with taxation requirements</b>	<b>54</b>
8B Interpretation .....	54
8C Failure to comply with requirements under taxation law .....	55
8D Failure to answer questions when attending before the Commissioner etc. ....	56
8E Penalties for failure to comply with requirements under taxation law .....	57
8F Election to treat offence otherwise than as prescribed taxation offence .....	57
8G Order to comply with requirement .....	58
8H Penalty for failure to comply with order to comply .....	58
8HA Court may order payment of amount in addition to penalty .....	59
<b>Subdivision B—Offences relating to statements, records and certain other Acts</b>	<b>59</b>
8J Interpretation .....	59
8K False or misleading statements .....	66
8L Incorrectly keeping records etc. ....	68
8M Penalties for offences against subsections 8K(1) and (1B) and 8L(1) and (1A) .....	69
8N Recklessly making false or misleading statements .....	69
8Q Recklessly incorrectly keeping records etc. ....	71
8R Penalties for offences against sections 8N and 8Q .....	71

---