



## Waiver of Tax

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

### Background

Section 56 of the *Taxation Administration Act 2003* provides the Commissioner with the power 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 that the limit for waiving payment of tax is \$20.00.

### Commissioner's Practice

#### *Returns-based taxes and duties*

1. An amount payable under the *Pay-roll Tax Assessment Act 2002*, *Betting Tax Assessment Act 2018* and Chapter 4 of the *Duties Act 2008* (Duties Act) will only be waived where the total amount of tax outstanding, including any applicable penalty tax and interest, does not exceed \$20.00 and the Commissioner is satisfied that the taxpayer will not have a future liability.

#### *Land tax*

2. Land tax assessed under the *Land Tax Assessment Act 2002* will only be waived where the total amount of tax outstanding, including any associated penalty tax and interest, does not exceed \$20.00.

#### *Duty*

3. Duty assessed under the Duties Act will only be waived where the total liability the subject of a Duties Assessment Notice, including any penalty tax and interest, is less than \$20.00.
  - 3.1 The total liability includes all transaction records indicated on the Duties Assessment Notice, regardless of whether the amount payable with respect to one or more individual transaction records may be less than \$20.00.
  - 3.2 The Commissioner will not waive an amount where a transaction record is lodged in person for immediate assessment and payment of any duty, penalty tax and/or interest.

### Date of effect

This Commissioner's practice takes effect from 1 January 2019.

Nicki Godecke  
COMMISSIONER OF STATE REVENUE  
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## Document history

Commissioner's Practice	Issued	Dates of effect	
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