



Charging under section 8C(1)(a) of the Taxation Administration Act 1953

Instruction Number: 3

Last Update: 21 November 2014

1. Paragraph 8C(1)(a) of the *Taxation Administration Act 1953* was amended by the *Tax and Superannuation Laws Amendment (2014 Measures No. 4) Act 2014* ("the Act"). The Explanatory Memorandum in relation to this Act states that the amendments clarify that an offence under this paragraph, which concerns failures to provide information to the Commissioner, is not limited to failures to furnish an approved form. This is effected by Item 124 of Schedule 5 of the Act which removes the words "an approved form or" from this paragraph. This amendment came into operation on the Act receiving Royal Assent, namely 16 October 2014.
2. Item 147 of Schedule 5 of the Act repeals (from 22 December 1999) amendments made to paragraph 8C(1)(a) by the *Tax Amendment (2011 Measures No. 9) Act 2012*. Accordingly, the CDPP no longer has a policy in relation to not relying on the retrospective operation of the amendments made by the *Tax Amendment (2011 Measures No.9) Act 2012* but on their prospective operation from 21 March 2012 as set out in Practice Group Instruction 3 issued on 23 June 2014.
3. In light of the amendments made to paragraph 8C(1)(a) by the Act charges should not be instituted in relation to alleged refusal or failure to provide non-approved forms prior to 16 October 2014.

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