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Commissioner's Remedial Power

The Commissioner of Taxation has been provided with a limited discretionary power to make a disallowable legislative instrument to modify the operation of the taxation and superannuation law to ensure that the intended purpose or object of the law is achieved. The power can also be used to reduce the impact of disproportionate compliance costs.

Modifications made using the power must have no more than a negligible budget impact and have a beneficial outcome for affected taxpayers.

The power will benefit the community by providing:

- a more timely resolution of certain unintended or unforeseen outcomes
- flexibility in dealing with certain legislative problems which cannot be resolved administratively or interpretatively
- a reduced regulatory burden, greater certainty and better outcomes for taxpayers.

The Commissioner will consult publicly as part of exercising the power. Modifications are subject to Parliamentary oversight and do not enter into effect until after the 15 sitting day disallowance period has concluded.

This measure will take effect from the date of Royal Assent.

Legislation and supporting material

[Tax and Superannuation Laws Amendment \(2016 Measures No. 2\) Act 2017](#)

(<https://www.legislation.gov.au/Details/C2017A00015>) received Royal Assent on 28 February 2017. Legislation giving effect to this power can be found in Division 370 of Schedule 1 of the *Taxation Administration Act 1953*.

See also:

- [Commissioner's Remedial Power \(/crp\)](#)
- [Exposure draft legislation, explanatory material and information paper \(http://treasury.gov.au/ConsultationsandReviews/Consultations/2015/Commissioners-power-to-modify-law\)](#)
- [Media release no. 021/2015 \(http://jaf.ministers.treasury.gov.au/media-release/021-2015/\)](#) issued on 1 May 2015 by the former Assistant Treasurer
- [2015–16 Budget Paper No 2 - Revenue Measures page 32 \(http://budget.gov.au/2015-16/content/bp2/html/bp2_revenue-07.htm\)](#)

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