



**PRACTICE  
STATEMENT No. 13  
2<sup>nd</sup> release**

<b>SUBJECT</b>	<b>RISK AND COMPLIANCE DIVISION: TAX AGENT LODGMENT PROGRAM FOR 2003 RETURNS</b>
<b>DATE OF EFFECT</b>	1 April 2004
<b>CONFIDENTIALITY STATUS</b>	May be released to the public
<b>LEGISLATIVE REFERENCES</b>	<i>Income Tax Act 1974</i> Section 48
<b>PRACTICE CO-ORDINATOR</b>	National Manager Debt Management Service/Lodgment Enforcement Unit

**Lodgment Program**

1. The Commissioner of Inland Revenue exercises his discretion under section 48 of The *Income Tax Act* to allow extended due dates for the 2003 fiscal year as follows:
  - (a) returns for the 2003 fiscal year may be lodged in accordance with the “type of taxpayer”, “chargeable income” or “net income” threshold and “last due date” detailed in Practice Statement No.4, as if references to returns for the 2002 fiscal year applied to the 2003 fiscal year;
  - (b) except that calculations of “chargeable income” and “net income” will be the average of the previous three years returns lodged.
2. This discretion will apply to returns for the 2004 and subsequent years unless this Practice Statement is revoked.