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Changes to income tax return amendment period for business

Businesses now have more time to request amendments to tax returns for income years starting on or after 1 July, 2024.

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Businesses with an annual aggregated turnover of less than \$50 million now have up to 4 years from the date of their tax return assessment to request amendments. This applies to assessments for the 2024-25 and later income years.

If you make a mistake on a tax return and need to request an amendment, you should lodge your requests well before the end of the amendment period to make sure we can process it within the time limit.

You should keep accurate and complete records to support your amendment request.

For more information about amending income tax returns, visit [Request an amendment to a business or super tax return](#) or speak to your registered tax practitioner.

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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