

Determine tax liabilities, manage obligations

About this section

Section C9 provides detailed information about determining annual tax liabilities and managing tax obligations in a consolidated group, including:

- guidelines and a checklist of the records that members of a consolidated group need to keep
- arrangements for the income tax return for consolidated groups
- arrangements for group members with a substituted accounting period (SAP)
- detailed worked examples showing the processes and calculations involved in working out certain aspects of tax liabilities in a consolidated group.

For general information about these aspects of consolidation see:

- 'Determining annual liability', B3-3
- 'Managing obligations', B3-4

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