

PAYG instalments

About this section

When the head company lodges the first consolidated income tax return, the Tax Office calculates an instalment rate for the head company using information on the return. The head company then pays PAYG instalments on a consolidated basis, using a new *Consolidated activity statement*.

This section has a detailed explanation of the treatment of PAYG instalments for consolidated groups, instructions for completing the *Consolidated activity statement*, and a sample of the activity statement.

For a brief description of PAYG instalments for consolidated groups → 'Paying PAYG instalments', B3-2

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