

# ***TD 92/D192 - Income tax: who is responsible for lodgment of a company income tax return if both a receiver/manager and a liquidator have been appointed?***

 This cover sheet is provided for information only. It does not form part of *TD 92/D192 - Income tax: who is responsible for lodgment of a company income tax return if both a receiver/manager and a liquidator have been appointed?*

This document has been finalised by TD 94/68.

Taxation Determination **TD**  
**92/D192**

---

FOI Status: draft only - for comment

Page 1 of 1

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

---

## Taxation Determination

---

### **Income tax: who is responsible for lodgment of a company income tax return if both a receiver/manager and a liquidator have been appointed?**

1. A receiver/manager and a liquidator each satisfies the definition of "Trustee" in subsection 6(1) of the *Income Tax Assessment Act 1936*. Therefore, each is legally responsible for lodging the return under the provisions of paragraph 254(1)(a) and (b).

2. As a general rule, the Tax Office would look to the liquidator for lodgment of returns as he or she has control over all the financial records of the company.

**Commissioner of Taxation**

29/10/92

---

FOI INDEX DETAIL: Reference No.

Subject Ref: lodgment of return; trustee; liquidator

Legislative Ref: ITAA 6(1); ITAA254(1)(a) & (b)

ATO Ref: SSO TD 03

---

ISSN 1038 - 3158