

TD 2000/53ER - Erratum - Income tax: can a taxpayer that uses 13 four weekly accounting periods or 12 accounting periods, some of four weeks and others of five weeks, calculate their PAYG instalment amount for an instalment quarter having regard to their normal accounting periods?

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Erratum

Taxation Determination

Income tax: can a taxpayer that uses 13 four weekly accounting periods or 12 accounting periods, some of four weeks and others of five weeks, calculate their PAYG instalment amount for an instalment quarter having regard to their normal accounting periods?

This Erratum to Taxation Determination TD 2000/53 corrects a reference to the PAYG instalment provision that states when quarterly instalments are required to be paid.

TD 2000/53 is corrected as follows:

1. Paragraph 2

In the first sentence, omit 'section 45-60'; substitute 'subsection 45-61(1)'.

Commissioner of Taxation

29 November 2006

ATO references

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