


***TD 2000/54A - Addendum - Income tax: Can a taxpayer calculate their Pay As You Go (PAYG) instalment amount for an instalment quarter having regard to their commercial accounting periods if they have changed the day on which their tax period ends under section 27-35 of A New Tax System (Goods and Services Tax) Act 1999 ?***

 This cover sheet is provided for information only. It does not form part of *TD 2000/54A - Addendum - Income tax: Can a taxpayer calculate their Pay As You Go (PAYG) instalment amount for an instalment quarter having regard to their commercial accounting periods if they have changed the day on which their tax period ends under section 27-35 of A New Tax System (Goods and Services Tax) Act 1999 ?*

 View the [consolidated version](#) for this notice.



---

## Addendum

---

### **Taxation Determination**

Income tax: Can a taxpayer calculate their Pay As You Go (PAYG) instalment amount for an instalment quarter having regard to their commercial accounting periods if they have changed the day on which their tax period ends under section 27-35 of *A New Tax System (Goods and Services Tax) Act 1999*?

**At the end of paragraph 5 insert:**

#### **Last Determination**

This is the last Taxation Determination for the 2000 calendar year. The next Determination will be Taxation Determination TD 2001/1.

---

**Commissioner of Taxation**

10 January 2001

---

ATO references:  
NO T2000/4313  
BO  
ISSN: 1039 - 0731