


TD 2000/54ER - Erratum - 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?

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Erratum

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*?

This Erratum to Taxation Determination TD 2000/54 corrects a reference to the PAYG instalment provision that states when quarterly instalments are required to be paid.

TD 2000/54 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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ATOlaw topic: Income Tax ~~ Administration ~~ lodgment and tax obligations