*TR 2002/6W - Income tax: Simplified Tax System: eligibility - grouping rules (*STS affiliate, control of non fixed trusts)*

This cover sheet is provided for information only. It does not form part of *TR 2002/6W - Income tax: Simplified Tax System: eligibility - grouping rules (*STS affiliate, control of non fixed trusts)*

This document has changed over time. This is a consolidated version of the ruling which was published on *12 April 2017*

Generated on: 25 November 2026, 03:51:03 AM

Notice of Withdrawal

Taxation Ruling

Income tax: Simplified Tax System: eligibility – grouping rules (*STS affiliate, control of non fixed trusts)

Taxation Ruling TR 2002/6 is withdrawn with effect from today.

1. TR 2002/6 explains whether an entity is eligible to be a Simplified Tax System (STS) taxpayer and the application of grouping provisions for the purposes of the former STS regime in Division 328 of the *Income Tax Assessment Act 1997*.

2. TR 2002/6 is being withdrawn as it relates to a regime that no longer exists.

3. TR 2002/6 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation
12 April 2017

ATO references
NO: 1-9N72KXS
ISSN: 2205-6122

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).