# *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*

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# 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Taxation Ruling TR 2002/6 is withdrawn with effect from today.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 TR 2002/6 is being withdrawn as it relates to a regime that no longer exists.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 TR 2002/6 has no ongoing relevance and is therefore withdrawn without replacement.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
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