TD 92/D192 - Income tax: who is responsible for lodgment of a company income tax return if both a receiver/manager and a liquidator have been appointed?

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Taxation Determination **TD**

92/D192

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Taxation Determination

Income tax: who is responsible for lodgment of a company income tax return if both a receiver/manager and a liquidator have been appointed?

1. A receiver/manager and a liquidator each satisfies the definition of "Trustee" in subsection 6(1) of the *Income Tax Assessment Act 1936*. Therefore, each is legally responsible for lodging the return under the provisions of paragraph 254(1)(a) and (b).

2. As a general rule, the Tax Office would look to the liquidator for lodgment of returns as he or she has control over all the financial records of the company.

Commissioner of Taxation
29/10/92

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