


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 ?

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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
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