



TD 2003/26W - Income tax: Simplified Tax System (STS): for which income year should an STS taxpayer claim an income tax deduction for an amount withheld under the Pay As You Go withholding rules in Division 12 of Schedule 1 to the Taxation Administration Act 1953?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *7 December 2016*



Notice of Withdrawal

Taxation Determination

Income tax: Simplified Tax System (STS): for which income year should an STS taxpayer claim an income tax deduction for an amount withheld under the Pay As You Go withholding rules in Division 12 of Schedule 1 to the *Taxation Administration Act 1953*?

Taxation Determination TD 2003/26 is withdrawn with effect from today.

1. TD 2003/26 explains that an STS taxpayer should claim a deduction for an amount withheld under the Pay As You Go (PAYG) withholding rules in the income year in which that withholding occurs. This is because the amount is 'paid' for the purposes of paragraph 328-105(1)(b) of the *Income Tax Assessment Act 1997* (ITAA 1997) when the STS taxpayer withholds the PAYG amount.
2. TD 2003/26 relates to the STS provisions in former Subdivision 328-G of the ITAA 1997, which were repealed with effect from 21 June 2007.
3. TD 2003/26 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation

7 December 2016

ATO references

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