



***TD 2003/30W - Income tax: Simplified Tax System:
can an entity that has notified the Commissioner of
its choice to become an STS taxpayer for an income
year later revoke that choice in respect of that year?***

 This cover sheet is provided for information only. It does not form part of *TD 2003/30W - Income tax: Simplified Tax System: can an entity that has notified the Commissioner of its choice to become an STS taxpayer for an income year later revoke that choice in respect of that year?*

 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): can an entity that has notified the Commissioner of its choice to become an STS taxpayer for an income year later revoke that choice in respect of that year?

Taxation Determination TD 2003/30 is withdrawn with effect from today.

1. TD 2003/30 explains that an entity that has notified the Commissioner of its choice to enter the STS for an income year under paragraph 328-435(b) of the *Income Tax Assessment Act 1997* (ITAA 1997), cannot later revoke its choice in respect of that year. Under paragraph 328-440(1)(a) of the ITAA 1997 an entity can stop being an STS taxpayer for the next income year by notifying the Commissioner of its choice.
2. TD 2003/30 relates to STS provisions in former Subdivision 328-G of the ITAA 1997, which were repealed with effect from 21 June 2007.
3. TD 2003/30 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation
7 December 2016

ATO references

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