



***TD 2003/31W - Income tax: Simplified Tax System:
can an entity notify the Commissioner of its choice to
become, or stop being, an STS taxpayer for an
income year, after it has lodged that year's income
tax return?***

 This cover sheet is provided for information only. It does not form part of *TD 2003/31W - Income tax: Simplified Tax System: can an entity notify the Commissioner of its choice to become, or stop being, an STS taxpayer for an income year, after it has lodged that year's income tax return?*

 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 notify the Commissioner of its choice to become, or stop being, an STS taxpayer for an income year, after it has lodged that year's income tax return?

Taxation Determination TD 2003/31 is withdrawn with effect from today.

1. TD 2003/31 explains that an entity that wishes to notify the Commissioner of its choice to become, or stop being, an STS taxpayer for an income year, after it has lodged that year's income tax return, can do so in the approved form, under sections 328-435 and 328-440 of the *Income Tax Assessment Act 1997* (ITAA 1997) respectively.
2. TD 2003/31 relates to STS provisions in former Subdivision 328-G of the ITAA 1997, which were repealed with effect from 21 June 2007.
3. TD 2003/31 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation

7 December 2016

ATO references

NO: 1-9N72KXS
ISSN: 2205-6211
BSL: TCN

© AUSTRALIAN TAXATION OFFICE FOR THE
COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).