


***TD 1992/150A - Addendum - Income tax: can an amount of interest payable to a taxpayer under the Taxation (Interest on Overpayments) Act 1983 be applied by the Commissioner against an amount of tax which is assessed but not yet due and payable by the taxpayer?***

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## Addendum

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### Taxation Determination

Income tax: can an amount of interest payable to a taxpayer under the *Taxation (Interest on Overpayments) Act 1983* be applied by the Commissioner against an amount of tax which is assessed but not yet due and payable by the taxpayer?

This Addendum amends Taxation Determination TD 92/150 to reflect changes that were made to the legislative provisions since publication of the Determination. The changes do not affect the answer to the issue raised in this Determination.

#### TD 92/150 is amended as follows:

**1. Title of Determination**

Omit '*Taxation (Interest on Overpayments) Act 1983*'; substitute '*Taxation (Interest on Overpayments and Early Payments) Act 1983*'.

**2. Paragraph 1**

Omit 'section 13 of the *Taxation (Interest on Overpayments) Act 1983* (TIOPA)'; substitute 'Division 3 of Part IIB of the *Taxation Administration Act 1953* (TAA)'.

**3. Paragraph 2**

Omit 'section 13 of the TIOPA'; substitute 'Division 3 of Part IIB of the TAA'.

**4. Example**

Omit 'section 9 of the TIOPA'; substitute 'the *Taxation (Interest on Overpayments and Early Payments) Act 1983*'.

# TD 92/150

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## 5. Legislative references

Omit:

TIOPA 9; TIOPA 13

substitute:

TIOEP Act 1983; TAA 1953 Pt IIB Div 3

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## Commissioner of Taxation

29 November 2006

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ATO references

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