



## Notice of Withdrawal

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### Taxation Ruling

Income tax: Simplified Tax System: eligibility – grouping rules (\*STS affiliate, control of non fixed trusts)

Taxation Ruling TR 2002/6 is withdrawn with effect from today.

1. TR 2002/6 explains whether an entity is eligible to be a Simplified Tax System (STS) taxpayer and the application of grouping provisions for the purposes of the former STS regime in Division 328 of the *Income Tax Assessment Act 1997*.
2. TR 2002/6 is being withdrawn as it relates to a regime that no longer exists.
3. TR 2002/6 has no ongoing relevance and is therefore withdrawn without replacement.

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**Commissioner of Taxation**  
12 April 2017

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ATO references

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