


# ***TR 2002/11W - Income tax: Simplified Tax System eligibility - STS average turnover***

 This cover sheet is provided for information only. It does not form part of *TR 2002/11W - Income tax: Simplified Tax System eligibility - STS average turnover*

 This document has changed over time. This is a consolidated version of the ruling which was published on *5 April 2017*



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## Notice of Withdrawal

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### Taxation Ruling

#### Income tax: Simplified Tax System eligibility - STS average turnover

Taxation Ruling TR 2002/11 is withdrawn with effect from today.

1. TR 2002/11 deals with the definition of 'Simplified Tax System (STS) average turnover' in former section 328-370 of the *Income Tax Assessment Act 1997* (ITAA 1997). This concept was relevant in determining whether an entity was eligible to be an STS taxpayer for an income year under the former STS regime.
2. Section 328-370 of the ITAA 1997 has been repealed and replaced by the Small Business Entity regime in the new Division 328 of the ITAA 1997.
3. TR 2002/11 has no ongoing relevance and is therefore withdrawn without replacement.

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**Commissioner of Taxation**

5 April 2017

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ATO references

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