

# ***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*



## Notice of Withdrawal

---

### 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Taxation Ruling TR 2002/11 is withdrawn with effect from today.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 Section 328-370 of the ITAA 1997 has been repealed and replaced by the Small Business Entity regime in the new Division 328 of the ITAA 1997.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 TR 2002/11 has no ongoing relevance and is therefore withdrawn without replacement.

---

**Commissioner of Taxation**

5 April 2017

---

ATO references

NO: 1-9N72KXS

ISSN: 2205-6122

---

**© 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).