

TD 92/D192 - Income tax: who is responsible for lodgment of a company income tax return if both a receiver/manager and a liquidator have been appointed?

 This cover sheet is provided for information only. It does not form part of *TD 92/D192 - Income tax: who is responsible for lodgment of a company income tax return if both a receiver/manager and a liquidator have been appointed?*

This document has been finalised by TD 94/68.

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

Taxation Determination

Income tax: who is responsible for lodgment of a company income tax return if both a receiver/manager and a liquidator have been appointed?

1. A receiver/manager and a liquidator each satisfies the definition of "Trustee" in subsection 6(1) of the *Income Tax Assessment Act 1936*. Therefore, each is legally responsible for lodging the return under the provisions of paragraph 254(1)(a) and (b).
2. As a general rule, the Tax Office would look to the liquidator for lodgment of returns as he or she has control over all the financial records of the company.

Commissioner of Taxation
29/10/92

FOI INDEX DETAIL: Reference No.

Subject Ref: lodgment of return; trustee; liquidator

Legislative Ref: ITAA 6(1); ITAA254(1)(a) & (b)

ATO Ref: SSO TD 03

ISSN 1038 - 3158