

***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?***

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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.

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## Taxation Determination

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**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

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

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