



***TD 2003/31W - Income tax: Simplified Tax System:  
can an entity notify the Commissioner of its choice to  
become, or stop being, an STS taxpayer for an  
income year, after it has lodged that year's income  
tax return?***

 This cover sheet is provided for information only. It does not form part of *TD 2003/31W - Income tax: Simplified Tax System: can an entity notify the Commissioner of its choice to become, or stop being, an STS taxpayer for an income year, after it has lodged that year's income tax return?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 7 December 2016



## Notice of Withdrawal

### Taxation Determination

Income tax: Simplified Tax System (STS): can an entity notify the Commissioner of its choice to become, or stop being, an STS taxpayer for an income year, after it has lodged that year's income tax return?

Taxation Determination TD 2003/31 is withdrawn with effect from today.

1. TD 2003/31 explains that an entity that wishes to notify the Commissioner of its choice to become, or stop being, an STS taxpayer for an income year, after it has lodged that year's income tax return, can do so in the approved form, under sections 328-435 and 328-440 of the *Income Tax Assessment Act 1997* (ITAA 1997) respectively.
2. TD 2003/31 relates to STS provisions in former Subdivision 328-G of the ITAA 1997, which were repealed with effect from 21 June 2007.
3. TD 2003/31 has no ongoing relevance and is therefore withdrawn without replacement.

**Commissioner of Taxation**

7 December 2016

ATO references

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