

Tax table for daily and casual workers

For payments made on or after 1 July 2017

Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$
71	—	106	9.00	141	16.00	176	28.00	211	40.00	246	53.00	281	65.00
72	—	107	9.00	142	16.00	177	29.00	212	41.00	247	53.00	282	65.00
73	—	108	9.00	143	17.00	178	29.00	213	41.00	248	53.00	283	65.00
74	1.00	109	9.00	144	17.00	179	29.00	214	41.00	249	54.00	284	66.00
75	1.00	110	10.00	145	17.00	180	30.00	215	42.00	250	54.00	285	66.00
76	1.00	111	10.00	146	18.00	181	30.00	216	42.00	251	54.00	286	66.00
77	1.00	112	10.00	147	18.00	182	30.00	217	42.00	252	55.00	287	67.00
78	1.00	113	10.00	148	18.00	183	31.00	218	43.00	253	55.00	288	67.00
79	2.00	114	10.00	149	19.00	184	31.00	219	43.00	254	55.00	289	67.00
80	2.00	115	11.00	150	19.00	185	31.00	220	43.00	255	56.00	290	68.00
81	2.00	116	11.00	151	19.00	186	32.00	221	44.00	256	56.00	291	68.00
82	2.00	117	11.00	152	20.00	187	32.00	222	44.00	257	56.00	292	68.00
83	2.00	118	11.00	153	20.00	188	32.00	223	45.00	258	57.00	293	69.00
84	3.00	119	12.00	154	21.00	189	33.00	224	45.00	259	57.00	294	69.00
85	3.00	120	12.00	155	21.00	190	33.00	225	45.00	260	57.00	295	69.00
86	3.00	121	12.00	156	21.00	191	33.00	226	46.00	261	58.00	296	70.00
87	3.00	122	12.00	157	22.00	192	34.00	227	46.00	262	58.00	297	70.00
88	4.00	123	12.00	158	22.00	193	34.00	228	46.00	263	58.00	298	70.00
89	4.00	124	13.00	159	22.00	194	34.00	229	47.00	264	59.00	299	71.00
90	4.00	125	13.00	160	23.00	195	35.00	230	47.00	265	59.00	300	71.00
91	5.00	126	13.00	161	23.00	196	35.00	231	47.00	266	59.00	301	72.00
92	5.00	127	13.00	162	23.00	197	35.00	232	48.00	267	60.00	302	72.00
93	5.00	128	13.00	163	24.00	198	36.00	233	48.00	268	60.00	303	72.00
94	5.00	129	14.00	164	24.00	199	36.00	234	48.00	269	60.00	304	73.00
95	6.00	130	14.00	165	24.00	200	37.00	235	49.00	270	61.00	305	73.00
96	6.00	131	14.00	166	25.00	201	37.00	236	49.00	271	61.00	306	73.00
97	6.00	132	14.00	167	25.00	202	37.00	237	49.00	272	62.00	307	74.00
98	7.00	133	14.00	168	25.00	203	38.00	238	50.00	273	62.00	308	74.00
99	7.00	134	15.00	169	26.00	204	38.00	239	50.00	274	62.00	309	74.00
100	7.00	135	15.00	170	26.00	205	38.00	240	50.00	275	63.00	310	75.00
101	8.00	136	15.00	171	26.00	206	39.00	241	51.00	276	63.00	311	75.00
102	8.00	137	15.00	172	27.00	207	39.00	242	51.00	277	63.00	312	75.00
103	8.00	138	16.00	173	27.00	208	39.00	243	51.00	278	64.00	313	76.00
104	8.00	139	16.00	174	27.00	209	40.00	244	52.00	279	64.00	314	76.00
105	9.00	140	16.00	175	28.00	210	40.00	245	52.00	280	64.00	315	76.00



Tax table for daily and casual workers

Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$
316	77.00	396	107.00	476	138.00	556	169.00	636	201.00	716	234.00	796	271.00
317	77.00	397	107.00	477	139.00	557	170.00	637	201.00	717	234.00	797	272.00
318	77.00	398	108.00	478	139.00	558	170.00	638	201.00	718	235.00	798	272.00
319	78.00	399	108.00	479	139.00	559	171.00	639	202.00	719	235.00	799	273.00
320	78.00	400	109.00	480	140.00	560	171.00	640	202.00	720	236.00	800	273.00
321	78.00	401	109.00	481	140.00	561	171.00	641	203.00	721	236.00	801	274.00
322	79.00	402	109.00	482	141.00	562	172.00	642	203.00	722	237.00	802	274.00
323	79.00	403	110.00	483	141.00	563	172.00	643	203.00	723	237.00	803	275.00
324	79.00	404	110.00	484	141.00	564	173.00	644	204.00	724	238.00	804	275.00
325	80.00	405	111.00	485	142.00	565	173.00	645	204.00	725	238.00	805	276.00
326	80.00	406	111.00	486	142.00	566	173.00	646	205.00	726	238.00	806	276.00
327	80.00	407	111.00	487	143.00	567	174.00	647	205.00	727	239.00	807	277.00
328	81.00	408	112.00	488	143.00	568	174.00	648	205.00	728	239.00	808	277.00
329	81.00	409	112.00	489	143.00	569	175.00	649	206.00	729	240.00	809	277.00
330	82.00	410	113.00	490	144.00	570	175.00	650	206.00	730	240.00	810	278.00
331	82.00	411	113.00	491	144.00	571	175.00	651	207.00	731	241.00	811	278.00
332	82.00	412	113.00	492	145.00	572	176.00	652	207.00	732	241.00	812	279.00
333	83.00	413	114.00	493	145.00	573	176.00	653	207.00	733	242.00	813	279.00
334	83.00	414	114.00	494	145.00	574	176.00	654	208.00	734	242.00	814	280.00
335	83.00	415	114.00	495	146.00	575	177.00	655	208.00	735	243.00	815	280.00
336	84.00	416	115.00	496	146.00	576	177.00	656	208.00	736	243.00	816	281.00
337	84.00	417	115.00	497	146.00	577	178.00	657	209.00	737	244.00	817	281.00
338	84.00	418	116.00	498	147.00	578	178.00	658	209.00	738	244.00	818	282.00
339	85.00	419	116.00	499	147.00	579	178.00	659	210.00	739	245.00	819	282.00
340	85.00	420	116.00	500	148.00	580	179.00	660	210.00	740	245.00	820	283.00
341	86.00	421	117.00	501	148.00	581	179.00	661	210.00	741	246.00	821	283.00
342	86.00	422	117.00	502	148.00	582	180.00	662	211.00	742	246.00	822	284.00
343	86.00	423	118.00	503	149.00	583	180.00	663	211.00	743	246.00	823	284.00
344	87.00	424	118.00	504	149.00	584	180.00	664	212.00	744	247.00	824	285.00
345	87.00	425	118.00	505	150.00	585	181.00	665	212.00	745	247.00	825	285.00
346	88.00	426	119.00	506	150.00	586	181.00	666	212.00	746	248.00	826	285.00
347	88.00	427	119.00	507	150.00	587	182.00	667	213.00	747	248.00	827	286.00
348	88.00	428	120.00	508	151.00	588	182.00	668	213.00	748	249.00	828	286.00
349	89.00	429	120.00	509	151.00	589	182.00	669	214.00	749	249.00	829	287.00
350	89.00	430	120.00	510	152.00	590	183.00	670	214.00	750	250.00	830	287.00
351	90.00	431	121.00	511	152.00	591	183.00	671	214.00	751	250.00	831	288.00
352	90.00	432	121.00	512	152.00	592	184.00	672	215.00	752	251.00	832	288.00
353	90.00	433	121.00	513	153.00	593	184.00	673	215.00	753	251.00	833	289.00
354	91.00	434	122.00	514	153.00	594	184.00	674	215.00	754	252.00	834	289.00
355	91.00	435	122.00	515	153.00	595	185.00	675	216.00	755	252.00	835	290.00
356	91.00	436	123.00	516	154.00	596	185.00	676	216.00	756	253.00	836	290.00
357	92.00	437	123.00	517	154.00	597	185.00	677	217.00	757	253.00	837	291.00
358	92.00	438	123.00	518	155.00	598	186.00	678	217.00	758	254.00	838	291.00
359	93.00	439	124.00	519	155.00	599	186.00	679	217.00	759	254.00	839	292.00
360	93.00	440	124.00	520	155.00	600	187.00	680	218.00	760	254.00	840	292.00
361	93.00	441	125.00	521	156.00	601	187.00	681	218.00	761	255.00	841	293.00
362	94.00	442	125.00	522	156.00	602	187.00	682	219.00	762	255.00	842	293.00
363	94.00	443	125.00	523	157.00	603	188.00	683	219.00	763	256.00	843	293.00
364	95.00	444	126.00	524	157.00	604	188.00	684	219.00	764	256.00	844	294.00
365	95.00	445	126.00	525	157.00	605	189.00	685	220.00	765	257.00	845	294.00
366	95.00	446	127.00	526	158.00	606	189.00	686	220.00	766	257.00	846	295.00
367	96.00	447	127.00	527	158.00	607	189.00	687	221.00	767	258.00	847	295.00
368	96.00	448	127.00	528	159.00	608	190.00	688	221.00	768	258.00	848	296.00
369	97.00	449	128.00	529	159.00	609	190.00	689	221.00	769	259.00	849	296.00
370	97.00	450	128.00	530	159.00	610	191.00	690	222.00	770	259.00	850	297.00
371	97.00	451	129.00	531	160.00	611	191.00	691	222.00	771	260.00	851	297.00
372	98.00	452	129.00	532	160.00	612	191.00	692	223.00	772	260.00	852	298.00
373	98.00	453	129.00	533	160.00	613	192.00	693	223.00	773	261.00	853	298.00
374	98.00	454	130.00	534	161.00	614	192.00	694	223.00	774	261.00	854	299.00
375	99.00	455	130.00	535	161.00	615	192.00	695	224.00	775	262.00	855	299.00
376	99.00	456	130.00	536	162.00	616	193.00	696	224.00	776	262.00	856	300.00
377	100.00	457	131.00	537	162.00	617	193.00	697	225.00	777	262.00	857	300.00
378	100.00	458	131.00	538	162.00	618	194.00	698	225.00	778	263.00	858	301.00
379	100.00	459	132.00	539	163.00	619	194.00	699	226.00	779	263.00	859	301.00
380	101.00	460	132.00	540	163.00	620	194.00	700	226.00	780	264.00	860	301.00
381	101.00	461	132.00	541	164.00	621	195.00	701	227.00	781	264.00	861	302.00
382	102.00	462	133.00	542	164.00	622	195.00	702	227.00	782	265.00	862	302.00
383	102.00	463	133.00	543	164.00	623	196.00	703	228.00	783	265.00	863	303.00
384	102.00	464	134.00	544	165.00	624	196.00	704	228.00	784	266.00	864	303.00
385	103.00	465	134.00	545	165.00	625	196.00	705	229.00	785	266.00	865	304.00
386	103.00	466	134.00	546	166.00	626	197.00	706	229.00	786	267.00	866	304.00
387	104.00	467	135.00	547	166.00	627	197.00	707	230.00	787	267.00	867	305.00
388	104.00	468	135.00	548	166.00	628	198.00	708	230.00	788	268.00	868	305.00
389	104.00	469	136.00	549	167.00	629	198.00	709	230.00	789	268.00	869	306.00
390	105.00	470	136.00	550	167.00	630	198.00	710	231.00	790	269.00	870	306.00
391	105.00	471	136.00	551	168.00	631	199.00	711	231.00	791	269.00	871	307.00
392	106.00	472	137.00	552	168.00	632	199.00	712	232.00	792	269.00	872	307.00
393	106.00	473	137.00	553	168.00	633	199.00	713	232.00	793	270.00	873	308.00
394	106.00	474	137.00	554	169.00	634	200.00	714	233.00	794	270.00	874	308.00
395	107.00	475	138.00	555	169.00	635	200.00	715	233.00	795	271.00	875	309.00

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Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$
876	309.00	956	347.00	1036	384.00	1116	422.00	1196	459.00	1276	497.00	1356	535.00
877	309.00	957	347.00	1037	385.00	1117	422.00	1197	460.00	1277	497.00	1357	535.00
878	310.00	958	348.00	1038	385.00	1118	423.00	1198	460.00	1278	498.00	1358	536.00
879	310.00	959	348.00	1039	386.00	1119	423.00	1199	461.00	1279	498.00	1359	536.00
880	311.00	960	348.00	1040	386.00	1120	424.00	1200	461.00	1280	499.00	1360	536.00
881	311.00	961	349.00	1041	387.00	1121	424.00	1201	462.00	1281	499.00	1361	537.00
882	312.00	962	349.00	1042	387.00	1122	425.00	1202	462.00	1282	500.00	1362	537.00
883	312.00	963	350.00	1043	387.00	1123	425.00	1203	463.00	1283	500.00	1363	538.00
884	313.00	964	350.00	1044	388.00	1124	426.00	1204	463.00	1284	501.00	1364	538.00
885	313.00	965	351.00	1045	388.00	1125	426.00	1205	464.00	1285	501.00	1365	539.00
886	314.00	966	351.00	1046	389.00	1126	426.00	1206	464.00	1286	502.00	1366	539.00
887	314.00	967	352.00	1047	389.00	1127	427.00	1207	465.00	1287	502.00	1367	540.00
888	315.00	968	352.00	1048	390.00	1128	427.00	1208	465.00	1288	503.00	1368	540.00
889	315.00	969	353.00	1049	390.00	1129	428.00	1209	465.00	1289	503.00	1369	541.00
890	316.00	970	353.00	1050	391.00	1130	428.00	1210	466.00	1290	504.00	1370	541.00
891	316.00	971	354.00	1051	391.00	1131	429.00	1211	466.00	1291	504.00	1371	542.00
892	316.00	972	354.00	1052	392.00	1132	429.00	1212	467.00	1292	504.00	1372	542.00
893	317.00	973	355.00	1053	392.00	1133	430.00	1213	467.00	1293	505.00	1373	543.00
894	317.00	974	355.00	1054	393.00	1134	430.00	1214	468.00	1294	505.00	1374	543.00
895	318.00	975	356.00	1055	393.00	1135	431.00	1215	468.00	1295	506.00	1375	544.00
896	318.00	976	356.00	1056	394.00	1136	431.00	1216	469.00	1296	506.00	1376	544.00
897	319.00	977	356.00	1057	394.00	1137	432.00	1217	469.00	1297	507.00	1377	544.00
898	319.00	978	357.00	1058	395.00	1138	432.00	1218	470.00	1298	507.00	1378	545.00
899	320.00	979	357.00	1059	395.00	1139	433.00	1219	470.00	1299	508.00	1379	545.00
900	320.00	980	358.00	1060	395.00	1140	433.00	1220	471.00	1300	508.00	1380	546.00
901	321.00	981	358.00	1061	396.00	1141	434.00	1221	471.00	1301	509.00	1381	546.00
902	321.00	982	359.00	1062	396.00	1142	434.00	1222	472.00	1302	509.00	1382	547.00
903	322.00	983	359.00	1063	397.00	1143	434.00	1223	472.00	1303	510.00	1383	547.00
904	322.00	984	360.00	1064	397.00	1144	435.00	1224	473.00	1304	510.00	1384	548.00
905	323.00	985	360.00	1065	398.00	1145	435.00	1225	473.00	1305	511.00	1385	548.00
906	323.00	986	361.00	1066	398.00	1146	436.00	1226	473.00	1306	511.00	1386	549.00
907	324.00	987	361.00	1067	399.00	1147	436.00	1227	474.00	1307	512.00	1387	549.00
908	324.00	988	362.00	1068	399.00	1148	437.00	1228	474.00	1308	512.00	1388	550.00
909	324.00	989	362.00	1069	400.00	1149	437.00	1229	475.00	1309	512.00	1389	550.00
910	325.00	990	363.00	1070	400.00	1150	438.00	1230	475.00	1310	513.00	1390	551.00
911	325.00	991	363.00	1071	401.00	1151	438.00	1231	476.00	1311	513.00	1391	551.00
912	326.00	992	363.00	1072	401.00	1152	439.00	1232	476.00	1312	514.00	1392	551.00
913	326.00	993	364.00	1073	402.00	1153	439.00	1233	477.00	1313	514.00	1393	552.00
914	327.00	994	364.00	1074	402.00	1154	440.00	1234	477.00	1314	515.00	1394	552.00
915	327.00	995	365.00	1075	403.00	1155	440.00	1235	478.00	1315	515.00	1395	553.00
916	328.00	996	365.00	1076	403.00	1156	441.00	1236	478.00	1316	516.00	1396	553.00
917	328.00	997	366.00	1077	403.00	1157	441.00	1237	479.00	1317	516.00	1397	554.00
918	329.00	998	366.00	1078	404.00	1158	442.00	1238	479.00	1318	517.00	1398	554.00
919	329.00	999	367.00	1079	404.00	1159	442.00	1239	480.00	1319	517.00	1399	555.00
920	330.00	1000	367.00	1080	405.00	1160	442.00	1240	480.00	1320	518.00	1400	555.00
921	330.00	1001	368.00	1081	405.00	1161	443.00	1241	481.00	1321	518.00	1401	556.00
922	331.00	1002	368.00	1082	406.00	1162	443.00	1242	481.00	1322	519.00	1402	556.00
923	331.00	1003	369.00	1083	406.00	1163	444.00	1243	481.00	1323	519.00	1403	557.00
924	332.00	1004	369.00	1084	407.00	1164	444.00	1244	482.00	1324	520.00	1404	557.00
925	332.00	1005	370.00	1085	407.00	1165	445.00	1245	482.00	1325	520.00	1405	558.00
926	332.00	1006	370.00	1086	408.00	1166	445.00	1246	483.00	1326	520.00	1406	558.00
927	333.00	1007	371.00	1087	408.00	1167	446.00	1247	483.00	1327	521.00	1407	559.00
928	333.00	1008	371.00	1088	409.00	1168	446.00	1248	484.00	1328	521.00	1408	559.00
929	334.00	1009	371.00	1089	409.00	1169	447.00	1249	484.00	1329	522.00	1409	559.00
930	334.00	1010	372.00	1090	410.00	1170	447.00	1250	485.00	1330	522.00	1410	560.00
931	335.00	1011	372.00	1091	410.00	1171	448.00	1251	485.00	1331	523.00	1411	560.00
932	335.00	1012	373.00	1092	410.00	1172	448.00	1252	486.00	1332	523.00	1412	561.00
933	336.00	1013	373.00	1093	411.00	1173	449.00	1253	486.00	1333	524.00	1413	561.00
934	336.00	1014	374.00	1094	411.00	1174	449.00	1254	487.00	1334	524.00	1414	562.00
935	337.00	1015	374.00	1095	412.00	1175	450.00	1255	487.00	1335	525.00	1415	562.00
936	337.00	1016	375.00	1096	412.00	1176	450.00	1256	488.00	1336	525.00	1416	563.00
937	338.00	1017	375.00	1097	413.00	1177	450.00	1257	488.00	1337	526.00	1417	563.00
938	338.00	1018	376.00	1098	413.00	1178	451.00	1258	489.00	1338	526.00	1418	564.00
939	339.00	1019	376.00	1099	414.00	1179	451.00	1259	489.00	1339	527.00	1419	564.00
940	339.00	1020	377.00	1100	414.00	1180	452.00	1260	489.00	1340	527.00	1420	565.00
941	340.00	1021	377.00	1101	415.00	1181	452.00	1261	490.00	1341	528.00	1421	565.00
942	340.00	1022	378.00	1102	415.00	1182	453.00	1262	490.00	1342	528.00	1422	566.00
943	340.00	1023	378.00	1103	416.00	1183	453.00	1263	491.00	1343	528.00	1423	566.00
944	341.00	1024	379.00	1104	416.00	1184	454.00	1264	491.00	1344	529.00	1424	567.00
945	341.00	1025	379.00	1105	417.00	1185	454.00	1265	492.00	1345	529.00	1425	567.00
946	342.00	1026	379.00	1106	417.00	1186	455.00	1266	492.00	1346	530.00	1426	567.00
947	342.00	1027	380.00	1107	418.00	1187	455.00	1267	493.00	1347	530.00	1427	568.00
948	343.00	1028	380.00	1108	418.00	1188	456.00	1268	493.00	1348	531.00	1428	568.00
949	343.00	1029	381.00	1109	418.00	1189	456.00	1269	494.00	1349	531.00	1429	569.00
950	344.00	1030	381.00	1110	419.00	1190	457.00	1270	494.00	1350	532.00	1430	569.00
951	344.00	1031	382.00	1111	419.00	1191	457.00	1271	495.00	1351	532.00	1431	570.00
952	345.00	1032	382.00	1112	420.00	1192	457.00	1272	495.00	1352	533.00	1432	570.00
953	345.00	1033	383.00	1113	420.00	1193	458.00	1273	496.00	1353	533.00	1433	571.00
954	346.00	1034	383.00	1114	421.00	1194	458.00	1274	496.00	1354	534.00	1434	571.00
955	346.00	1035	384.00	1115	421.00	1195	459.00	1275	497.00	1355	534.00	1435	572.00

Tax table for daily and casual workers

Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$
1436	572.00	1451	579.00	1466	586.00	1481	593.00	1496	600.00	1511	607.00	1526	614.00
1437	573.00	1452	580.00	1467	587.00	1482	594.00	1497	601.00	1512	608.00	1527	615.00
1438	573.00	1453	580.00	1468	587.00	1483	594.00	1498	601.00	1513	608.00	1528	615.00
1439	574.00	1454	581.00	1469	588.00	1484	595.00	1499	602.00	1514	609.00	1529	616.00
1440	574.00	1455	581.00	1470	588.00	1485	595.00	1500	602.00	1515	609.00	1530	616.00
1441	575.00	1456	582.00	1471	589.00	1486	596.00	1501	603.00	1516	610.00	1531	617.00
1442	575.00	1457	582.00	1472	589.00	1487	596.00	1502	603.00	1517	610.00	1532	617.00
1443	575.00	1458	583.00	1473	590.00	1488	597.00	1503	604.00	1518	611.00	1533	618.00
1444	576.00	1459	583.00	1474	590.00	1489	597.00	1504	604.00	1519	611.00	1534	618.00
1445	576.00	1460	583.00	1475	591.00	1490	598.00	1505	605.00	1520	612.00	1535	619.00
1446	577.00	1461	584.00	1476	591.00	1491	598.00	1506	605.00	1521	612.00	1536	619.00
1447	577.00	1462	584.00	1477	591.00	1492	598.00	1507	606.00	1522	613.00	1537	620.00
1448	578.00	1463	585.00	1478	592.00	1493	599.00	1508	606.00	1523	613.00	1538	620.00
1449	578.00	1464	585.00	1479	592.00	1494	599.00	1509	606.00	1524	614.00	1539	621.00
1450	579.00	1465	586.00	1480	593.00	1495	600.00	1510	607.00	1525	614.00	1540	621.00

Where the payee's earnings are more than \$1,540, the amount required to be withheld is \$621 plus 47 cents for each \$1 over \$1,540.

For withholding amounts calculated, round the result to the nearest dollar.

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

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We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at ato.gov.au or contact us.

This publication was current at July 2017.

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Published by

Australian Taxation Office
Canberra
July 2017

JS 39124