

Tax table for daily and casual workers

For payments made on or after 1 July 2018

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	7.00	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	200.00	716	233.00	796	271.00
317	77.00	397	107.00	477	138.00	557	169.00	637	201.00	717	234.00	797	271.00
318	77.00	398	107.00	478	139.00	558	170.00	638	201.00	718	234.00	798	272.00
319	78.00	399	108.00	479	139.00	559	170.00	639	201.00	719	235.00	799	272.00
320	78.00	400	108.00	480	139.00	560	171.00	640	202.00	720	235.00	800	273.00
321	78.00	401	108.00	481	140.00	561	171.00	641	202.00	721	236.00	801	273.00
322	79.00	402	109.00	482	140.00	562	171.00	642	202.00	722	236.00	802	274.00
323	79.00	403	109.00	483	140.00	563	172.00	643	203.00	723	237.00	803	274.00
324	79.00	404	110.00	484	141.00	564	172.00	644	203.00	724	237.00	804	275.00
325	80.00	405	110.00	485	141.00	565	172.00	645	204.00	725	237.00	805	275.00
326	80.00	406	110.00	486	142.00	566	173.00	646	204.00	726	238.00	806	276.00
327	80.00	407	111.00	487	142.00	567	173.00	647	204.00	727	238.00	807	276.00
328	81.00	408	111.00	488	142.00	568	174.00	648	205.00	728	239.00	808	276.00
329	81.00	409	112.00	489	143.00	569	174.00	649	205.00	729	239.00	809	277.00
330	82.00	410	112.00	490	143.00	570	174.00	650	206.00	730	240.00	810	277.00
331	82.00	411	112.00	491	144.00	571	175.00	651	206.00	731	240.00	811	278.00
332	82.00	412	113.00	492	144.00	572	175.00	652	206.00	732	241.00	812	278.00
333	83.00	413	113.00	493	144.00	573	176.00	653	207.00	733	241.00	813	279.00
334	83.00	414	114.00	494	145.00	574	176.00	654	207.00	734	242.00	814	279.00
335	83.00	415	114.00	495	145.00	575	176.00	655	208.00	735	242.00	815	280.00
336	84.00	416	114.00	496	146.00	576	177.00	656	208.00	736	243.00	816	280.00
337	84.00	417	115.00	497	146.00	577	177.00	657	208.00	737	243.00	817	281.00
338	84.00	418	115.00	498	146.00	578	178.00	658	209.00	738	244.00	818	281.00
339	85.00	419	116.00	499	147.00	579	178.00	659	209.00	739	244.00	819	282.00
340	85.00	420	116.00	500	147.00	580	178.00	660	210.00	740	245.00	820	282.00
341	85.00	421	116.00	501	147.00	581	179.00	661	210.00	741	245.00	821	283.00
342	86.00	422	117.00	502	148.00	582	179.00	662	210.00	742	245.00	822	283.00
343	86.00	423	117.00	503	148.00	583	179.00	663	211.00	743	246.00	823	284.00
344	86.00	424	117.00	504	149.00	584	180.00	664	211.00	744	246.00	824	284.00
345	87.00	425	118.00	505	149.00	585	180.00	665	211.00	745	247.00	825	284.00
346	87.00	426	118.00	506	149.00	586	181.00	666	212.00	746	247.00	826	285.00
347	87.00	427	119.00	507	150.00	587	181.00	667	212.00	747	248.00	827	285.00
348	88.00	428	119.00	508	150.00	588	181.00	668	213.00	748	248.00	828	286.00
349	88.00	429	119.00	509	151.00	589	182.00	669	213.00	749	249.00	829	286.00
350	89.00	430	120.00	510	151.00	590	182.00	670	213.00	750	249.00	830	287.00
351	89.00	431	120.00	511	151.00	591	183.00	671	214.00	751	250.00	831	287.00
352	89.00	432	121.00	512	152.00	592	183.00	672	214.00	752	250.00	832	288.00
353	90.00	433	121.00	513	152.00	593	183.00	673	215.00	753	251.00	833	288.00
354	90.00	434	121.00	514	153.00	594	184.00	674	215.00	754	251.00	834	289.00
355	91.00	435	122.00	515	153.00	595	184.00	675	215.00	755	252.00	835	289.00
356	91.00	436	122.00	516	153.00	596	185.00	676	216.00	756	252.00	836	290.00
357	91.00	437	123.00	517	154.00	597	185.00	677	216.00	757	253.00	837	290.00
358	92.00	438	123.00	518	154.00	598	185.00	678	217.00	758	253.00	838	291.00
359	92.00	439	123.00	519	155.00	599	186.00	679	217.00	759	253.00	839	291.00
360	93.00	440	124.00	520	155.00	600	186.00	680	217.00	760	254.00	840	292.00
361	93.00	441	124.00	521	155.00	601	186.00	681	218.00	761	254.00	841	292.00
362	93.00	442	124.00	522	156.00	602	187.00	682	218.00	762	255.00	842	292.00
363	94.00	443	125.00	523	156.00	603	187.00	683	218.00	763	255.00	843	293.00
364	94.00	444	125.00	524	156.00	604	188.00	684	219.00	764	256.00	844	293.00
365	94.00	445	126.00	525	157.00	605	188.00	685	219.00	765	256.00	845	294.00
366	95.00	446	126.00	526	157.00	606	188.00	686	220.00	766	257.00	846	294.00
367	95.00	447	126.00	527	158.00	607	189.00	687	220.00	767	257.00	847	295.00
368	96.00	448	127.00	528	158.00	608	189.00	688	220.00	768	258.00	848	295.00
369	96.00	449	127.00	529	158.00	609	190.00	689	221.00	769	258.00	849	296.00
370	96.00	450	128.00	530	159.00	610	190.00	690	221.00	770	259.00	850	296.00
371	97.00	451	128.00	531	159.00	611	190.00	691	222.00	771	259.00	851	297.00
372	97.00	452	128.00	532	160.00	612	191.00	692	222.00	772	260.00	852	297.00
373	98.00	453	129.00	533	160.00	613	191.00	693	222.00	773	260.00	853	298.00
374	98.00	454	129.00	534	160.00	614	192.00	694	223.00	774	261.00	854	298.00
375	98.00	455	130.00	535	161.00	615	192.00	695	223.00	775	261.00	855	299.00
376	99.00	456	130.00	536	161.00	616	192.00	696	224.00	776	261.00	856	299.00
377	99.00	457	130.00	537	162.00	617	193.00	697	224.00	777	262.00	857	300.00
378	100.00	458	131.00	538	162.00	618	193.00	698	225.00	778	262.00	858	300.00
379	100.00	459	131.00	539	162.00	619	194.00	699	225.00	779	263.00	859	300.00
380	100.00	460	132.00	540	163.00	620	194.00	700	226.00	780	263.00	860	301.00
381	101.00	461	132.00	541	163.00	621	194.00	701	226.00	781	264.00	861	301.00
382	101.00	462	132.00	542	163.00	622	195.00	702	227.00	782	264.00	862	302.00
383	101.00	463	133.00	543	164.00	623	195.00	703	227.00	783	265.00	863	302.00
384	102.00	464	133.00	544	164.00	624	195.00	704	228.00	784	265.00	864	303.00
385	102.00	465	133.00	545	165.00	625	196.00	705	228.00	785	266.00	865	303.00
386	103.00	466	134.00	546	165.00	626	196.00	706	229.00	786	266.00	866	304.00
387	103.00	467	134.00	547	165.00	627	197.00	707	229.00	787	267.00	867	304.00
388	103.00	468	135.00	548	166.00	628	197.00	708	229.00	788	267.00	868	305.00
389	104.00	469	135.00	549	166.00	629	197.00	709	230.00	789	268.00	869	305.00
390	104.00	470	135.00	550	167.00	630	198.00	710	230.00	790	268.00	870	306.00
391	105.00	471	136.00	551	167.00	631	198.00	711	231.00	791	269.00	871	306.00
392	105.00	472	136.00	552	167.00	632	199.00	712	231.00	792	269.00	872	307.00
393	105.00	473	137.00	553	168.00	633	199.00	713	232.00	793	269.00	873	307.00
394	106.00	474	137.00	554	168.00	634	199.00	714	232.00	794	270.00	874	308.00
395	106.00	475	137.00	555	169.00	635	200.00	715	233.00	795	270.00	875	308.00

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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	308.00	956	346.00	1036	384.00	1116	421.00	1196	459.00	1276	496.00	1356	534.00
877	309.00	957	347.00	1037	384.00	1117	422.00	1197	459.00	1277	497.00	1357	535.00
878	309.00	958	347.00	1038	385.00	1118	422.00	1198	460.00	1278	497.00	1358	535.00
879	310.00	959	347.00	1039	385.00	1119	423.00	1199	460.00	1279	498.00	1359	535.00
880	310.00	960	348.00	1040	386.00	1120	423.00	1200	461.00	1280	498.00	1360	536.00
881	311.00	961	348.00	1041	386.00	1121	424.00	1201	461.00	1281	499.00	1361	536.00
882	311.00	962	349.00	1042	386.00	1122	424.00	1202	462.00	1282	499.00	1362	537.00
883	312.00	963	349.00	1043	387.00	1123	425.00	1203	462.00	1283	500.00	1363	537.00
884	312.00	964	350.00	1044	387.00	1124	425.00	1204	463.00	1284	500.00	1364	538.00
885	313.00	965	350.00	1045	388.00	1125	425.00	1205	463.00	1285	501.00	1365	538.00
886	313.00	966	351.00	1046	388.00	1126	426.00	1206	464.00	1286	501.00	1366	539.00
887	314.00	967	351.00	1047	389.00	1127	426.00	1207	464.00	1287	502.00	1367	539.00
888	314.00	968	352.00	1048	389.00	1128	427.00	1208	464.00	1288	502.00	1368	540.00
889	315.00	969	352.00	1049	390.00	1129	427.00	1209	465.00	1289	503.00	1369	540.00
890	315.00	970	353.00	1050	390.00	1130	428.00	1210	465.00	1290	503.00	1370	541.00
891	316.00	971	353.00	1051	391.00	1131	428.00	1211	466.00	1291	504.00	1371	541.00
892	316.00	972	354.00	1052	391.00	1132	429.00	1212	466.00	1292	504.00	1372	542.00
893	316.00	973	354.00	1053	392.00	1133	429.00	1213	467.00	1293	504.00	1373	542.00
894	317.00	974	355.00	1054	392.00	1134	430.00	1214	467.00	1294	505.00	1374	543.00
895	317.00	975	355.00	1055	393.00	1135	430.00	1215	468.00	1295	505.00	1375	543.00
896	318.00	976	355.00	1056	393.00	1136	431.00	1216	468.00	1296	506.00	1376	543.00
897	318.00	977	356.00	1057	394.00	1137	431.00	1217	469.00	1297	506.00	1377	544.00
898	319.00	978	356.00	1058	394.00	1138	432.00	1218	469.00	1298	507.00	1378	544.00
899	319.00	979	357.00	1059	394.00	1139	432.00	1219	470.00	1299	507.00	1379	545.00
900	320.00	980	357.00	1060	395.00	1140	433.00	1220	470.00	1300	508.00	1380	545.00
901	320.00	981	358.00	1061	395.00	1141	433.00	1221	471.00	1301	508.00	1381	546.00
902	321.00	982	358.00	1062	396.00	1142	433.00	1222	471.00	1302	509.00	1382	546.00
903	321.00	983	359.00	1063	396.00	1143	434.00	1223	472.00	1303	509.00	1383	547.00
904	322.00	984	359.00	1064	397.00	1144	434.00	1224	472.00	1304	510.00	1384	547.00
905	322.00	985	360.00	1065	397.00	1145	435.00	1225	472.00	1305	510.00	1385	548.00
906	323.00	986	360.00	1066	398.00	1146	435.00	1226	473.00	1306	511.00	1386	548.00
907	323.00	987	361.00	1067	398.00	1147	436.00	1227	473.00	1307	511.00	1387	549.00
908	323.00	988	361.00	1068	399.00	1148	436.00	1228	474.00	1308	511.00	1388	549.00
909	324.00	989	362.00	1069	399.00	1149	437.00	1229	474.00	1309	512.00	1389	550.00
910	324.00	990	362.00	1070	400.00	1150	437.00	1230	475.00	1310	512.00	1390	550.00
911	325.00	991	363.00	1071	400.00	1151	438.00	1231	475.00	1311	513.00	1391	551.00
912	325.00	992	363.00	1072	401.00	1152	438.00	1232	476.00	1312	513.00	1392	551.00
913	326.00	993	363.00	1073	401.00	1153	439.00	1233	476.00	1313	514.00	1393	551.00
914	326.00	994	364.00	1074	402.00	1154	439.00	1234	477.00	1314	514.00	1394	552.00
915	327.00	995	364.00	1075	402.00	1155	440.00	1235	477.00	1315	515.00	1395	552.00
916	327.00	996	365.00	1076	402.00	1156	440.00	1236	478.00	1316	515.00	1396	553.00
917	328.00	997	365.00	1077	403.00	1157	441.00	1237	478.00	1317	516.00	1397	553.00
918	328.00	998	366.00	1078	403.00	1158	441.00	1238	479.00	1318	516.00	1398	554.00
919	329.00	999	366.00	1079	404.00	1159	441.00	1239	479.00	1319	517.00	1399	554.00
920	329.00	1000	367.00	1080	404.00	1160	442.00	1240	480.00	1320	517.00	1400	555.00
921	330.00	1001	367.00	1081	405.00	1161	442.00	1241	480.00	1321	518.00	1401	555.00
922	330.00	1002	368.00	1082	405.00	1162	443.00	1242	480.00	1322	518.00	1402	556.00
923	331.00	1003	368.00	1083	406.00	1163	443.00	1243	481.00	1323	519.00	1403	556.00
924	331.00	1004	369.00	1084	406.00	1164	444.00	1244	481.00	1324	519.00	1404	557.00
925	331.00	1005	369.00	1085	407.00	1165	444.00	1245	482.00	1325	519.00	1405	557.00
926	332.00	1006	370.00	1086	407.00	1166	445.00	1246	482.00	1326	520.00	1406	558.00
927	332.00	1007	370.00	1087	408.00	1167	445.00	1247	483.00	1327	520.00	1407	558.00
928	333.00	1008	370.00	1088	408.00	1168	446.00	1248	483.00	1328	521.00	1408	558.00
929	333.00	1009	371.00	1089	409.00	1169	446.00	1249	484.00	1329	521.00	1409	559.00
930	334.00	1010	371.00	1090	409.00	1170	447.00	1250	484.00	1330	522.00	1410	559.00
931	334.00	1011	372.00	1091	410.00	1171	447.00	1251	485.00	1331	522.00	1411	560.00
932	335.00	1012	372.00	1092	410.00	1172	448.00	1252	485.00	1332	523.00	1412	560.00
933	335.00	1013	373.00	1093	410.00	1173	448.00	1253	486.00	1333	523.00	1413	561.00
934	336.00	1014	373.00	1094	411.00	1174	449.00	1254	486.00	1334	524.00	1414	561.00
935	336.00	1015	374.00	1095	411.00	1175	449.00	1255	487.00	1335	524.00	1415	562.00
936	337.00	1016	374.00	1096	412.00	1176	449.00	1256	487.00	1336	525.00	1416	562.00
937	337.00	1017	375.00	1097	412.00	1177	450.00	1257	488.00	1337	525.00	1417	563.00
938	338.00	1018	375.00	1098	413.00	1178	450.00	1258	488.00	1338	526.00	1418	563.00
939	338.00	1019	376.00	1099	413.00	1179	451.00	1259	488.00	1339	526.00	1419	564.00
940	339.00	1020	376.00	1100	414.00	1180	451.00	1260	489.00	1340	527.00	1420	564.00
941	339.00	1021	377.00	1101	414.00	1181	452.00	1261	489.00	1341	527.00	1421	565.00
942	339.00	1022	377.00	1102	415.00	1182	452.00	1262	490.00	1342	527.00	1422	565.00
943	340.00	1023	378.00	1103	415.00	1183	453.00	1263	490.00	1343	528.00	1423	566.00
944	340.00	1024	378.00	1104	416.00	1184	453.00	1264	491.00	1344	528.00	1424	566.00
945	341.00	1025	378.00	1105	416.00	1185	454.00	1265	491.00	1345	529.00	1425	566.00
946	341.00	1026	379.00	1106	417.00	1186	454.00	1266	492.00	1346	529.00	1426	567.00
947	342.00	1027	379.00	1107	417.00	1187	455.00	1267	492.00	1347	530.00	1427	567.00
948	342.00	1028	380.00	1108	417.00	1188	455.00	1268	493.00	1348	530.00	1428	568.00
949	343.00	1029	380.00	1109	418.00	1189	456.00	1269	493.00	1349	531.00	1429	568.00
950	343.00	1030	381.00	1110	418.00	1190	456.00	1270	494.00	1350	531.00	1430	569.00
951	344.00	1031	381.00	1111	419.00	1191	457.00	1271	494.00	1351	532.00	1431	569.00
952	344.00	1032	382.00	1112	419.00	1192	457.00	1272	495.00	1352	532.00	1432	570.00
953	345.00	1033	382.00	1113	420.00	1193	457.00	1273	495.00	1353	533.00	1433	570.00
954	345.00	1034	383.00	1114	420.00	1194	458.00	1274	496.00	1354	533.00	1434	571.00
955	346.00	1035	383.00	1115	421.00	1195	458.00	1275	496.00	1355	534.00	1435	571.00

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

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