



& R P Pr	1 July 2008		
		From	To
TAA 20.0	1 July 2008	1 July 2008	28 February 2011

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Commissione U V 3 U D F W L F H

Remission of Penalty Tax Return Based Taxes (Original and Reassessments)

1. Where a self-assessed (return based) tax is not paid by the due date:

1.1 A penalty tax assessment notice will be issued if self-assessed (return based) tax is not paid within seven days after the due date. The seven days is allowed for the Office of State Revenue to process payments received by the due date.

1.2 A single penalty is payable once in respect of each transgression under the TAA in respect of late lodgment of a return and late payment of tax. For example, where penalty tax has been raised as a result of late lodgment, penalty tax will not also be raised in respect of the same transgression as a result of late payment.

1.3 Each occurrence of a transgression is covered by this & R P P L V V L R Q H U V S U D F W L F P r a c t i c e G A A & B P A L V V L R Q H U occurrence will be determined by reviewing the previous 12-month period and ascertaining the number of transgressions that have occurred. The 12-month period is a rolling period which extends back and is viewed from the most recent occurrence.

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