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Small business entity concessions. Small businesses can access a range of concessions including payment and reporting options. This applies to sole traders, partnerships, companies or trusts. To qualify for these concessions, you'll need to determine if your business is a 'small business entity' for the

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## **Small business entity concessions | Australian Taxation Office**

Australia currently taxes the different types of business entities in ways that are consistent with their legal form. It follows that some economically equivalent business structures are

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2.2 The provisions of the Income Tax Act 1967 (ITA) related to this PR are sections

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2 and 21A. 3. ... 3.3.3 the carrying on of a business and the making of investments; ... 5.1 Commencing from the year of assessment 2014, an entity which is in operations fails to close its accounts on the same date in the following

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