

Tax table for daily and casual workers

! For payments made on or after 1 July 2015

Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld
1	2	1	2	1	2	1	2	1	2	1	2	1	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	3.00	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	4.00	121	12.00	156	21.00	191	33.00	226	46.00	261	58.00	296	70.00
87	4.00	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	5.00	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	6.00	128	13.00	163	24.00	198	36.00	233	48.00	268	60.00	303	72.00
94	6.00	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	7.00	131	14.00	166	25.00	201	37.00	236	49.00	271	61.00	306	73.00
97	7.00	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	8.00	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	76.00
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	77.00



tax table for daily and casual workers

Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld
1	2	1	2	1	2	1	2	1	2	1	2	1	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
316	77.00	396	108.00	476	139.00	556	171.00	636	202.00	716	235.00	796	275.00
317	77.00	397	109.00	477	140.00	557	171.00	637	202.00	717	236.00	797	275.00
318	78.00	398	109.00	478	140.00	558	171.00	638	203.00	718	236.00	798	276.00
319	78.00	399	109.00	479	141.00	559	172.00	639	203.00	719	237.00	799	276.00
320	79.00	400	110.00	480	141.00	560	172.00	640	203.00	720	237.00	800	277.00
321	79.00	401	110.00	481	141.00	561	173.00	641	204.00	721	238.00	801	277.00
322	79.00	402	111.00	482	142.00	562	173.00	642	204.00	722	238.00	802	278.00
323	80.00	403	111.00	483	142.00	563	173.00	643	205.00	723	239.00	803	278.00
324	80.00	404	111.00	484	143.00	564	174.00	644	205.00	724	239.00	804	279.00
325	81.00	405	112.00	485	143.00	565	174.00	645	205.00	725	240.00	805	279.00
326	81.00	406	112.00	486	143.00	566	175.00	646	206.00	726	240.00	806	280.00
327	81.00	407	113.00	487	144.00	567	175.00	647	206.00	727	241.00	807	280.00
328	82.00	408	113.00	488	144.00	568	175.00	648	207.00	728	241.00	808	281.00
329	82.00	409	113.00	489	145.00	569	176.00	649	207.00	729	242.00	809	281.00
330	83.00	410	114.00	490	145.00	570	176.00	650	207.00	730	242.00	810	282.00
331	83.00	411	114.00	491	145.00	571	177.00	651	208.00	731	243.00	811	282.00
332	83.00	412	115.00	492	146.00	572	177.00	652	208.00	732	243.00	812	283.00
333	84.00	413	115.00	493	146.00	573	177.00	653	209.00	733	244.00	813	283.00
334	84.00	414	115.00	494	146.00	574	178.00	654	209.00	734	244.00	814	283.00
335	84.00	415	116.00	495	147.00	575	178.00	655	209.00	735	245.00	815	284.00
336	85.00	416	116.00	496	147.00	576	178.00	656	210.00	736	245.00	816	284.00
337	85.00	417	116.00	497	148.00	577	179.00	657	210.00	737	246.00	817	285.00
338	86.00	418	117.00	498	148.00	578	179.00	658	210.00	738	246.00	818	285.00
339	86.00	419	117.00	499	148.00	579	180.00	659	211.00	739	247.00	819	286.00
340	86.00	420	118.00	500	149.00	580	180.00	660	211.00	740	247.00	820	286.00
341	87.00	421	118.00	501	149.00	581	180.00	661	212.00	741	248.00	821	287.00
342	87.00	422	118.00	502	150.00	582	181.00	662	212.00	742	248.00	822	287.00
343	88.00	423	119.00	503	150.00	583	181.00	663	212.00	743	249.00	823	288.00
344	88.00	424	119.00	504	150.00	584	182.00	664	213.00	744	249.00	824	288.00
345	88.00	425	120.00	505	151.00	585	182.00	665	213.00	745	250.00	825	289.00
346	89.00	426	120.00	506	151.00	586	182.00	666	214.00	746	250.00	826	289.00
347	89.00	427	120.00	507	152.00	587	183.00	667	214.00	747	251.00	827	290.00
348	90.00	428	121.00	508	152.00	588	183.00	668	214.00	748	251.00	828	290.00
349	90.00	429	121.00	509	152.00	589	184.00	669	215.00	749	252.00	829	291.00
350	90.00	430	122.00	510	153.00	590	184.00	670	215.00	750	252.00	830	291.00
351	91.00	431	122.00	511	153.00	591	184.00	671	216.00	751	253.00	831	292.00
352	91.00	432	122.00	512	154.00	592	185.00	672	216.00	752	253.00	832	292.00
353	92.00	433	123.00	513	154.00	593	185.00	673	216.00	753	254.00	833	293.00
354	92.00	434	123.00	514	154.00	594	185.00	674	217.00	754	254.00	834	293.00
355	92.00	435	123.00	515	155.00	595	186.00	675	217.00	755	255.00	835	294.00
356	93.00	436	124.00	516	155.00	596	186.00	676	217.00	756	255.00	836	294.00
357	93.00	437	124.00	517	155.00	597	187.00	677	218.00	757	256.00	837	295.00
358	93.00	438	125.00	518	156.00	598	187.00	678	218.00	758	256.00	838	295.00
359	94.00	439	125.00	519	156.00	599	187.00	679	219.00	759	257.00	839	296.00
360	94.00	440	125.00	520	157.00	600	188.00	680	219.00	760	257.00	840	296.00
361	95.00	441	126.00	521	157.00	601	188.00	681	219.00	761	258.00	841	297.00
362	95.00	442	126.00	522	157.00	602	189.00	682	220.00	762	258.00	842	297.00
363	95.00	443	127.00	523	158.00	603	189.00	683	220.00	763	258.00	843	298.00
364	96.00	444	127.00	524	158.00	604	189.00	684	221.00	764	259.00	844	298.00
365	96.00	445	127.00	525	159.00	605	190.00	685	221.00	765	259.00	845	299.00
366	97.00	446	128.00	526	159.00	606	190.00	686	221.00	766	260.00	846	299.00
367	97.00	447	128.00	527	159.00	607	191.00	687	222.00	767	260.00	847	300.00
368	97.00	448	129.00	528	160.00	608	191.00	688	222.00	768	261.00	848	300.00
369	98.00	449	129.00	529	160.00	609	191.00	689	223.00	769	261.00	849	301.00
370	98.00	450	129.00	530	161.00	610	192.00	690	223.00	770	262.00	850	301.00
371	99.00	451	130.00	531	161.00	611	192.00	691	223.00	771	262.00	851	302.00
372	99.00	452	130.00	532	161.00	612	193.00	692	224.00	772	263.00	852	302.00
373	99.00	453	131.00	533	162.00	613	193.00	693	224.00	773	263.00	853	303.00
374	100.00	454	131.00	534	162.00	614	193.00	694	225.00	774	264.00	854	303.00
375	100.00	455	131.00	535	162.00	615	194.00	695	225.00	775	264.00	855	304.00
376	100.00	456	132.00	536	163.00	616	194.00	696	226.00	776	265.00	856	304.00
377	101.00	457	132.00	537	163.00	617	194.00	697	226.00	777	265.00	857	305.00
378	101.00	458	132.00	538	164.00	618	195.00	698	227.00	778	266.00	858	305.00
379	102.00	459	133.00	539	164.00	619	195.00	699	227.00	779	266.00	859	306.00
380	102.00	460	133.00	540	164.00	620	196.00	700	228.00	780	267.00	860	306.00
381	102.00	461	134.00	541	165.00	621	196.00	701	228.00	781	267.00	861	307.00
382	103.00	462	134.00	542	165.00	622	196.00	702	229.00	782	268.00	862	307.00
383	103.00	463	134.00	543	166.00	623	197.00	703	229.00	783	268.00	863	307.00
384	104.00	464	135.00	544	166.00	624	197.00	704	230.00	784	269.00	864	308.00
385	104.00	465	135.00	545	166.00	625	198.00	705	230.00	785	269.00	865	308.00
386	104.00	466	136.00	546	167.00	626	198.00	706	231.00	786	270.00	866	309.00
387	105.00	467	136.00	547	167.00	627	198.00	707	231.00	787	270.00	867	309.00
388	105.00	468	136.00	548	168.00	628	199.00	708	232.00	788	271.00	868	310.00
389	106.00	469	137.00	549	168.00	629	199.00	709	232.00	789	271.00	869	310.00
390	106.00	470	137.00	550	168.00	630	200.00	710	233.00	790	272.00	870	311.00
391	106.00	471	138.00	551	169.00	631	200.00	711	233.00	791	272.00	871	311.00
392	107.00	472	138.00	552	169.00	632	200.00	712	234.00	792	273.00	872	312.00
393	107.00	473	138.00	553	170.00	633	201.00	713	234.00	793	273.00	873	312.00
394	107.00	474	139.00	554	170.00	634	201.00	714	234.00	794	274.00	874	313.00
395	108.00	475	139.00	555	170.00	635	201.00	715	235.00	795	274.00	875	313.00

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Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld
1	2	1	2	1	2	1	2	1	2	1	2	1	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
876	314.00	956	353.00	1036	392.00	1116	431.00	1196	471.00	1276	510.00	1356	549.00
877	314.00	957	354.00	1037	393.00	1117	432.00	1197	471.00	1277	510.00	1357	550.00
878	315.00	958	354.00	1038	393.00	1118	432.00	1198	472.00	1278	511.00	1358	550.00
879	315.00	959	355.00	1039	394.00	1119	433.00	1199	472.00	1279	511.00	1359	551.00
880	316.00	960	355.00	1040	394.00	1120	433.00	1200	473.00	1280	512.00	1360	551.00
881	316.00	961	356.00	1041	395.00	1121	434.00	1201	473.00	1281	512.00	1361	552.00
882	317.00	962	356.00	1042	395.00	1122	434.00	1202	474.00	1282	513.00	1362	552.00
883	317.00	963	356.00	1043	396.00	1123	435.00	1203	474.00	1283	513.00	1363	552.00
884	318.00	964	357.00	1044	396.00	1124	435.00	1204	475.00	1284	514.00	1364	553.00
885	318.00	965	357.00	1045	397.00	1125	436.00	1205	475.00	1285	514.00	1365	553.00
886	319.00	966	358.00	1046	397.00	1126	436.00	1206	476.00	1286	515.00	1366	554.00
887	319.00	967	358.00	1047	398.00	1127	437.00	1207	476.00	1287	515.00	1367	554.00
888	320.00	968	359.00	1048	398.00	1128	437.00	1208	477.00	1288	516.00	1368	555.00
889	320.00	969	359.00	1049	399.00	1129	438.00	1209	477.00	1289	516.00	1369	555.00
890	321.00	970	360.00	1050	399.00	1130	438.00	1210	478.00	1290	517.00	1370	556.00
891	321.00	971	360.00	1051	400.00	1131	439.00	1211	478.00	1291	517.00	1371	556.00
892	322.00	972	361.00	1052	400.00	1132	439.00	1212	479.00	1292	518.00	1372	557.00
893	322.00	973	361.00	1053	401.00	1133	440.00	1213	479.00	1293	518.00	1373	557.00
894	323.00	974	362.00	1054	401.00	1134	440.00	1214	479.00	1294	519.00	1374	558.00
895	323.00	975	362.00	1055	402.00	1135	441.00	1215	480.00	1295	519.00	1375	558.00
896	324.00	976	363.00	1056	402.00	1136	441.00	1216	480.00	1296	520.00	1376	559.00
897	324.00	977	363.00	1057	403.00	1137	442.00	1217	481.00	1297	520.00	1377	559.00
898	325.00	978	364.00	1058	403.00	1138	442.00	1218	481.00	1298	521.00	1378	560.00
899	325.00	979	364.00	1059	404.00	1139	443.00	1219	482.00	1299	521.00	1379	560.00
900	326.00	980	365.00	1060	404.00	1140	443.00	1220	482.00	1300	522.00	1380	561.00
901	326.00	981	365.00	1061	405.00	1141	444.00	1221	483.00	1301	522.00	1381	561.00
902	327.00	982	366.00	1062	405.00	1142	444.00	1222	483.00	1302	523.00	1382	562.00
903	327.00	983	366.00	1063	405.00	1143	445.00	1223	484.00	1303	523.00	1383	562.00
904	328.00	984	367.00	1064	406.00	1144	445.00	1224	484.00	1304	524.00	1384	563.00
905	328.00	985	367.00	1065	406.00	1145	446.00	1225	485.00	1305	524.00	1385	563.00
906	329.00	986	368.00	1066	407.00	1146	446.00	1226	485.00	1306	525.00	1386	564.00
907	329.00	987	368.00	1067	407.00	1147	447.00	1227	486.00	1307	525.00	1387	564.00
908	330.00	988	369.00	1068	408.00	1148	447.00	1228	486.00	1308	526.00	1388	565.00
909	330.00	989	369.00	1069	408.00	1149	448.00	1229	487.00	1309	526.00	1389	565.00
910	331.00	990	370.00	1070	409.00	1150	448.00	1230	487.00	1310	527.00	1390	566.00
911	331.00	991	370.00	1071	409.00	1151	449.00	1231	488.00	1311	527.00	1391	566.00
912	332.00	992	371.00	1072	410.00	1152	449.00	1232	488.00	1312	528.00	1392	567.00
913	332.00	993	371.00	1073	410.00	1153	450.00	1233	489.00	1313	528.00	1393	567.00
914	332.00	994	372.00	1074	411.00	1154	450.00	1234	489.00	1314	528.00	1394	568.00
915	333.00	995	372.00	1075	411.00	1155	451.00	1235	490.00	1315	529.00	1395	568.00
916	333.00	996	373.00	1076	412.00	1156	451.00	1236	490.00	1316	529.00	1396	569.00
917	334.00	997	373.00	1077	412.00	1157	452.00	1237	491.00	1317	530.00	1397	569.00
918	334.00	998	374.00	1078	413.00	1158	452.00	1238	491.00	1318	530.00	1398	570.00
919	335.00	999	374.00	1079	413.00	1159	453.00	1239	492.00	1319	531.00	1399	570.00
920	335.00	1000	375.00	1080	414.00	1160	453.00	1240	492.00	1320	531.00	1400	571.00
921	336.00	1001	375.00	1081	414.00	1161	454.00	1241	493.00	1321	532.00	1401	571.00
922	336.00	1002	376.00	1082	415.00	1162	454.00	1242	493.00	1322	532.00	1402	572.00
923	337.00	1003	376.00	1083	415.00	1163	454.00	1243	494.00	1323	533.00	1403	572.00
924	337.00	1004	377.00	1084	416.00	1164	455.00	1244	494.00	1324	533.00	1404	573.00
925	338.00	1005	377.00	1085	416.00	1165	455.00	1245	495.00	1325	534.00	1405	573.00
926	338.00	1006	378.00	1086	417.00	1166	456.00	1246	495.00	1326	534.00	1406	574.00
927	339.00	1007	378.00	1087	417.00	1167	456.00	1247	496.00	1327	535.00	1407	574.00
928	339.00	1008	379.00	1088	418.00	1168	457.00	1248	496.00	1328	535.00	1408	575.00
929	340.00	1009	379.00	1089	418.00	1169	457.00	1249	497.00	1329	536.00	1409	575.00
930	340.00	1010	380.00	1090	419.00	1170	458.00	1250	497.00	1330	536.00	1410	576.00
931	341.00	1011	380.00	1091	419.00	1171	458.00	1251	498.00	1331	537.00	1411	576.00
932	341.00	1012	381.00	1092	420.00	1172	459.00	1252	498.00	1332	537.00	1412	577.00
933	342.00	1013	381.00	1093	420.00	1173	459.00	1253	499.00	1333	538.00	1413	577.00
934	342.00	1014	381.00	1094	421.00	1174	460.00	1254	499.00	1334	538.00	1414	577.00
935	343.00	1015	382.00	1095	421.00	1175	460.00	1255	500.00	1335	539.00	1415	578.00
936	343.00	1016	382.00	1096	422.00	1176	461.00	1256	500.00	1336	539.00	1416	578.00
937	344.00	1017	383.00	1097	422.00	1177	461.00	1257	501.00	1337	540.00	1417	579.00
938	344.00	1018	383.00	1098	423.00	1178	462.00	1258	501.00	1338	540.00	1418	579.00
939	345.00	1019	384.00	1099	423.00	1179	462.00	1259	502.00	1339	541.00	1419	580.00
940	345.00	1020	384.00	1100	424.00	1180	463.00	1260	502.00	1340	541.00	1420	580.00
941	346.00	1021	385.00	1101	424.00	1181	463.00	1261	503.00	1341	542.00	1421	581.00
942	346.00	1022	385.00	1102	425.00	1182	464.00	1262	503.00	1342	542.00	1422	581.00
943	347.00	1023	386.00	1103	425.00	1183	464.00	1263	503.00	1343	543.00	1423	582.00
944	347.00	1024	386.00	1104	426.00	1184	465.00	1264	504.00	1344	543.00	1424	582.00
945	348.00	1025	387.00	1105	426.00	1185	465.00	1265	504.00	1345	544.00	1425	583.00
946	348.00	1026	387.00	1106	427.00	1186	466.00	1266	505.00	1346	544.00	1426	583.00
947	349.00	1027	388.00	1107	427.00	1187	466.00	1267	505.00	1347	545.00	1427	584.00
948	349.00	1028	388.00	1108	428.00	1188	467.00	1268	506.00	1348	545.00	1428	584.00
949	350.00	1029	389.00	1109	428.00	1189	467.00	1269	506.00	1349	546.00	1429	585.00
950	350.00	1030	389.00	1110	429.00	1190	468.00	1270	507.00	1350	546.00	1430	585.00
951	351.00	1031	390.00	1111	429.00	1191	468.00	1271	507.00	1351	547.00	1431	586.00
952	351.00	1032	390.00	1112	430.00	1192	469.00	1272	508.00	1352	547.00	1432	586.00
953	352.00	1033	391.00	1113	430.00	1193	469.00	1273	508.00	1353	548.00	1433	587.00
954	352.00	1034	391.00	1114	430.00	1194	470.00	1274	509.00	1354	548.00	1434	587.00
955	353.00	1035	392.00	1115	431.00	1195	470.00	1275	509.00	1355	549.00	1435	588.00

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	588.00	1451	596.00	1466	603.00	1481	610.00	1496	618.00	1511	625.00	1526	632.00
1437	589.00	1452	596.00	1467	603.00	1482	611.00	1497	618.00	1512	626.00	1527	633.00
1438	589.00	1453	597.00	1468	604.00	1483	611.00	1498	619.00	1513	626.00	1528	633.00
1439	590.00	1454	597.00	1469	604.00	1484	612.00	1499	619.00	1514	626.00	1529	634.00
1440	590.00	1455	598.00	1470	605.00	1485	612.00	1500	620.00	1515	627.00	1530	634.00
1441	591.00	1456	598.00	1471	605.00	1486	613.00	1501	620.00	1516	627.00	1531	635.00
1442	591.00	1457	599.00	1472	606.00	1487	613.00	1502	621.00	1517	628.00	1532	635.00
1443	592.00	1458	599.00	1473	606.00	1488	614.00	1503	621.00	1518	628.00	1533	636.00
1444	592.00	1459	600.00	1474	607.00	1489	614.00	1504	622.00	1519	629.00	1534	636.00
1445	593.00	1460	600.00	1475	607.00	1490	615.00	1505	622.00	1520	629.00	1535	637.00
1446	593.00	1461	601.00	1476	608.00	1491	615.00	1506	623.00	1521	630.00	1536	637.00
1447	594.00	1462	601.00	1477	608.00	1492	616.00	1507	623.00	1522	630.00	1537	638.00
1448	594.00	1463	601.00	1478	609.00	1493	616.00	1508	624.00	1523	631.00	1538	638.00
1449	595.00	1464	602.00	1479	609.00	1494	617.00	1509	624.00	1524	631.00	1539	639.00
1450	595.00	1465	602.00	1480	610.00	1495	617.00	1510	625.00	1525	632.00	1540	639.00

! Where the employee's earnings are more than \$1,540, the amount required to be withheld is \$639 plus 49 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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