

PART 42 Collection and Recovery

CHAPTER 1 Income tax

Date for payment of income tax other than under self assessment. ITA67 s477(1); FA90 s24(a) 960.—Income tax contained in an assessment) for any year of assessment shall be payable on or before the 1st day of November in that year, except that income tax included in any such assessment for any year of assessment which is made on or after the 1st day of November in that year shall be deemed to be due and payable not later than one month from the date on which the assessment is made.