


# ***IT 2035W - Notice of Withdrawal - Conditional payment of tax***

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# Notice of Withdrawal

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## Taxation Ruling

### Conditional payment of tax

Taxation Ruling IT 2035 is withdrawn with effect from today.

1. Taxation Ruling IT 2035 explained that where a taxpayer purported to attach certain conditions to the payment of tax by cheque so as to imply that the banking of the cheque denoted acceptance of the stipulated conditions:
  - (i) the banking of the cheque does not have the effect of binding the Commissioner of Taxation to the terms of the taxpayer's offer; and
  - (ii) the moneys tendered by the taxpayer need not be returned to him/her but are retained unconditionally as payment (or part payment) of the outstanding debt.
2. The Commissioner's current policy in relation to conditional payments of tax is set out in paragraphs 7.3.9 and 7.3.10 of the ATO Receivables Policy which is contained in Law Administration Practice Statement PS LA 2006/11.
3. Accordingly, IT 2035 is no longer current.

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**Commissioner of Taxation**  
20 June 2007

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#### ATO references

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