


# ***IT 2241 - Income tax : provisional tax variations : recalculation of additional tax for late lodgment***

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TAXATION RULING NO. IT 2241

INCOME TAX : PROVISIONAL TAX VARIATIONS : RECALCULATION  
OF ADDITIONAL TAX FOR LATE LODGMENT

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

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PREAMBLE Taxation Office policy where a provisional tax debit is subsequently varied as a result of an application for variation of provisional tax lodged by a taxpayer, has been to make no change to the amount of additional tax for late lodgment imposed in the original assessment.

RULING 2. It has been decided that, while additional tax for late lodgment raised on assessment must ignore the possibility of a later variation of provisional tax, once there is such a variation which reduces the taxpayers liability, the amount of additional tax should be recalculated to reflect the reduced liability.

3. This policy applies to variations to amounts of provisional tax notified on 1985 and subsequent year assessments.

COMMISSIONER OF TAXATION  
29 January 1986

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