## IT 2246W - Notice of Withdrawal - Australian Taxation Office Prosecution Policy

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## Notice of Withdrawal

## Australian Taxation Office Prosecution Policy

Taxation Ruling IT 2246 is withdrawn with effect from today.

- 1. Taxation Ruling IT 2246 provides details of the ATO Prosecution Policy and lists a range of factors that need to be considered when deciding whether or not to take prosecution action.
- 2. IT 2246 was replaced by the ATO Prosecution Policy with effect from 1 July 2000. This Prosecution Policy was itself replaced by the current ATO Prosecution Policy with effect from 15 December 2001.
- 3. The policy issues contained in IT 2246 that continue to have application are now contained in the ATO Prosecution Policy which applies from 15 December 2001.

## **Commissioner of Taxation**

22 November 2006

ATO references

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ATOlaw topic: Income Tax ~~ Administration ~~ other