

IT 2310W - Notice of Withdrawal - Income tax : discovery of documents in Part V appeal claim for privilege under secrecy provisions

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! IT 2310 has been withdrawn as part of a project to review public rulings.



Notice of Withdrawal

Taxation Ruling

Income tax: discovery of documents in Part V appeal claim for privilege under secrecy provisions

Taxation Ruling IT 2310 is withdrawn with effect from today.

1. IT 2310 deals with the New South Wales Supreme Court decision in *Re Fortex Pty Ltd*, which considered when the Commissioner is required to produce documents under subsection 16(3) of the *Income Tax Assessment Act 1936*.
2. IT 2310 merely summarises a decision which was arrived at on the basis of the taxpayer's particular circumstances.
3. IT 2310 has little ongoing interpretive value, and is therefore withdrawn without replacement.

Commissioner of Taxation

27 June 2018

ATO references

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