IT 2311H - Notice of Archival - Income tax: remission of additional tax imposed by section 225 where Division 13 of the Income Tax Assessment Act or comparable double tax treaty provisions are applied

This cover sheet is provided for information only. It does not form part of *IT 2311H - Notice of Archival - Income tax: remission of additional tax imposed by section 225 where Division 13 of the Income Tax Assessment Act or comparable double tax treaty provisions are applied*

Generated on: 2 June 2026, 09:00:53 PM

Australian Taxation Office

TAXATION RULING IT 2311

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2311 is no longer current and has been archived.

The ruling relates to section 225 of the *Income Tax Assessment Act 1936* which was amended by the *Taxation Laws Amendment (Self Assessment) Act 1992 (Act No. 101 of 1992).*

Specifically, the ruling provides guidelines for the exercise of the discretion contained in subsection 227(3), concerning the remission of penalties imposed under the above section. Section 225 has now been amended to reflect the self assessment penalty regime. These changes apply to the 1992/93 and subsequent income years. Accordingly, this ruling is not current insofar as it relates to the 1992/93 and subsequent income years.

Commissioner of Taxation

29/9/94

ATO Ref: HOB/ADVR/KRF

ISSN 0813 - 3662