


IT 2471W - Withdrawal - Income tax: signature of the taxpayer on applications for variation of provisional tax

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Notice of Withdrawal

Taxation Ruling

Income tax: signature of the taxpayer on applications for variation of provisional tax

Taxation Ruling IT 2471 is withdrawn with effect from today.

1. Taxation Ruling IT 2471 explains that:
 - the 'Application for Variation of Provisional Tax' form provided by the Commissioner requires the taxpayer's signature; and
 - except in special circumstances, an application will be accepted only where it has been signed personally by the taxpayer making the application for variation, or on behalf of the taxpayer under a power of attorney. Whether special circumstances apply will depend on the facts of each case.
2. The pay as you go (PAYG) instalment system replaced the provisional tax system for the 2000-2001 and later income years.
3. The Ruling does not have application to income tax years after the 1999-2000 income year.

Commissioner of Taxation

1 November 2006

ATO references

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ATOlaw topic: Income Tax ~~ Administration ~~ lodgment and tax obligations