

IT 2510W - Notice of Withdrawal - Income Tax : Time for an appeal against a decision of the Administrative Appeals Tribunal

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! IT 2510 has been withdrawn as part of a project to review public rulings.



Notice of Withdrawal

Taxation Ruling

Income tax: Time for an appeal against a decision of the Administrative Appeals Tribunal

Taxation Ruling IT 2510 is withdrawn with effect from today.

1. IT 2510 deals with the 28-day period in which an appeal against a decision of the Administrative Appeals Tribunal to the Federal Court of Australia must be lodged. It considers paragraph 44(2A)(a) of the *Administrative Appeals Tribunal Act 1975* (AAT Act) and when a decision that has been posted to a person is deemed to have been 'furnished'. It suggests that, as a conservative rule of thumb, tax officers and taxpayers should aim to file appeals by the 28th day after the day of the decision.
2. Paragraph 44(2A)(a) of the AAT Act has since been amended, and modern methods of communication have advanced such that this issue rarely arises.
3. IT 2510 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation

27 June 2018

ATO references

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