


***IT 2570W - Notice of Withdrawal - Income tax:  
remissions under subsection 207(1A) of additional  
tax payable under subsection 207(1) of the Income  
Tax Assessment Act 1936***

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# Notice of Withdrawal

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## Taxation Ruling

Income tax: remissions under  
subsection 207(1A) of additional tax  
payable under subsection 207(1) of the  
*Income Tax Assessment Act 1936*

Taxation Ruling IT 2570 is withdrawn with effect from today.

1. Taxation Ruling IT 2570 provides guidelines for the exercise of the Commissioner's discretion under subsection 207(1A) of the *Income Tax Assessment Act 1936* (ITAA 1936) to remit additional tax for late payment of unpaid tax, imposed by subsection 207(1) of the ITAA 1936.
2. Section 207 of the ITAA 1936 was repealed in 1999, and does not apply in relation to amounts that are due to be paid on or after 1 July 1999. The Ruling is therefore no longer current.
3. The general interest charge (GIC) regime replaced additional tax for late and unpaid tax for amounts due to be paid on or after 1 July 1999. The principles contained in IT 2570 that continue to have application under the GIC regime are contained in the ATO Receivables Policy.

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**Commissioner of Taxation**  
6 September 2006

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### ATO references

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Income Tax ~~ Administration ~~ penalty tax and general interest charge