

MT 2002W - Bank account debits tax: exemption guidelines



This cover sheet is provided for information only. It does not form part of *MT 2002W - Bank account debits tax: exemption guidelines*



This document has changed over time. This is a consolidated version of the ruling which was published on *14 June 2006*



Notice of Withdrawal

Miscellaneous Taxation Ruling

Bank Accounts Debits Tax: exemption guidelines

Miscellaneous Taxation Ruling MT 2002 is withdrawn with effect from today.

1. Miscellaneous Taxation Ruling MT 2002 is about the Commonwealth's discontinued debits tax (previously called bank account debits tax). Debits tax applied to debits made before 1 January 1991.
2. MT 2002 was the subject of a Notice of Archival on 7 August 1996.
3. MT 2002 is now being withdrawn in accordance with paragraph 5 of Addendum No. 2 to Miscellaneous Taxation Ruling MT 2005 *Freedom of Information Act 1982*. Taxation Rulings – pre 1 December 1982 series (referred to for convenience as conversion rulings), which states:

We will withdraw progressively all Rulings in the MT series for which we have issued Notices of Archival.

Commissioner of Taxation

14 June 2006

ATO references

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