

MT 2010W - False or misleading statement

⚠ This cover sheet is provided for information only. It does not form part of *MT 2010W - False or misleading statement*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *1 November 2006*



Notice of Withdrawal

Miscellaneous Taxation Ruling

False or misleading statement

Miscellaneous Taxation Ruling MT 2010 is withdrawn with effect from today.

1. Miscellaneous Taxation Ruling MT 2010 extends the principles relating to false or misleading statements in Sales Tax Ruling ST 2130 to the various tax laws covered in Taxation Ruling IT 2141.
2. Taxation Ruling IT 2141, which dealt with a former penalty regime that ceased to apply from the 1993 income year, was archived in 1994 and withdrawn in 1997 as it was no longer current.
3. Sales Tax Ruling ST 2130, which deals with the application of certain sales tax provisions that do not apply to dealings on or after 1 January 1993, is being withdrawn today as it is no longer current.
4. Accordingly, this Ruling is no longer current.

Commissioner of Taxation

1 November 2006

ATO references

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ATOlaw topic: Income Tax ~~ Administration ~~ false and misleading statement - various taxing acts