



***TD 2005/16W - Income tax: does paragraph 251L(1)(b) of the Income Tax Assessment Act 1936 prevent persons other than registered tax agents from giving advice about a taxation law for a fee?***

 This cover sheet is provided for information only. It does not form part of *TD 2005/16W - Income tax: does paragraph 251L(1)(b) of the Income Tax Assessment Act 1936 prevent persons other than registered tax agents from giving advice about a taxation law for a fee?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *17 March 2010*



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## Notice of Withdrawal

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### Taxation Determination

Income tax: does paragraph 251L(1)(b) of the *Income Tax Assessment Act 1936* prevent persons other than registered tax agents from giving advice about a taxation law for a fee?

Taxation Determination TD 2005/16 is withdrawn with effect from today.

1. TD 2005/16 explains the operation of former paragraph 251L(1)(b) of the *Income Tax Assessment Act 1936* (ITAA 1936), which provided that persons other than registered tax agents must not knowingly or recklessly demand or receive a fee for giving advice about a taxation law on behalf of a taxpayer.
2. Paragraph 251L(1)(b) was in Part VIIA of the ITAA 1936. Part VIIA was repealed by Item 7 of Schedule 1 of the *Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009*, with effect from 1 March 2010.
3. Part VIIA of the ITAA 1936 included provisions for regulating tax agents. The Commissioner of Taxation had general administration of this function which has now transferred to the Tax Practitioners Board established under the *Tax Agent Services Act 2009*. Therefore, the Commissioner of Taxation cannot provide guidance on provisions which are now contained in the *Tax Agent Services Act 2009*.
4. TD 2005/16 is no longer current and is therefore withdrawn.

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**Commissioner of Taxation**

17 March 2010

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ATO references

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