

TD 93/12W - Income tax: substantiation: what are the consequences if a taxpayer fails to respond to a notice to produce documentary evidence, issued under subsection 82KZA(2) of the Income Tax Assessment Act 1936 ?

⚠ This cover sheet is provided for information only. It does not form part of *TD 93/12W - Income tax: substantiation: what are the consequences if a taxpayer fails to respond to a notice to produce documentary evidence, issued under subsection 82KZA(2) of the Income Tax Assessment Act 1936 ?*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *20 August 1997*

Notice of Withdrawal

Income tax: substantiation: what are the consequences if a taxpayer fails to respond to a notice to produce documentary evidence, issued under subsection 82KZA(2) of the *Income Tax Assessment Act 1936*?

The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings about old laws are being brought into line with them.

Taxation Determination TD 93/12 is withdrawn with effect from today.

Section 900 -185 of the *Income Tax Assessment Act 1997* provides a clear answer to the question being addressed by this Determination. This answer is in accordance with the Commissioner's interpretation as outlined in this Determination which applied to the *Income Tax Assessment Act 1936*.

Commissioner of Taxation

20 August 1997

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