TR 94/2W - Income tax: remission of additional tax imposed by subsection 223(1): transitional arrangement for 1992-93 substituted accounting periods

This cover sheet is provided for information only. It does not form part of *TR 94/2W - Income tax: remission of additional tax imposed by subsection 223(1): transitional arrangement for 1992-93 substituted accounting periods*

This document has changed over time. This is a consolidated version of the ruling which was published on *23 August 2006*

Generated on: 27 November 2026, 12:28:47 AM

Notice of Withdrawal

Taxation Ruling

Income tax: remission of additional tax imposed by subsection 223(1): transitional arrangement for 1992-93 substituted accounting periods

Taxation Ruling TR 94/2 is withdrawn with effect from today.

1. Taxation Ruling TR 94/2, which issued on 6 January 1994, provides guidelines for the remission of additional income tax imposed under the former subsection 223(1) of the *Income Tax Assessment Act 1936* in respect of taxpayers who had adopted an accounting period that commenced before 1 July 1992 in lieu of the 1992-93 income year.

2. This Ruling only applied in relation to substituted accounting periods for the 1992-93 income year. It is therefore no longer current.

Commissioner of Taxation
23 August 2006

ATO references
NO: 2005/18404
ISSN: 1039-0731
ATOlaw topic: Income Tax ~~ Penalties under subsection 223(1)