TR 94/3W - Income tax: tax shortfall penalties: calculation of a tax shortfall and allocation of additional tax

Notice of Withdrawal

Taxation Ruling

Income tax: tax shortfall penalties: calculation of a tax shortfall and allocation of additional tax

Taxation Ruling TR 94/3 is withdrawn with effect from 16 July 2026.

1. This Ruling sets out the basis on which additional tax should be calculated under former sections 226G, 226H, 226J, 226K, 226L and 226M of the *Income Tax Assessment Act 1936*.

2. We are withdrawing this Ruling because these provisions have been repealed with effect from 14 September 2009.

3. Similar penalty provisions are now found in Subdivision 284-B of Schedule 1 to the *Taxation Administration Act 1953*.

Commissioner of Taxation
15 July 2026

ATO references

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