TR 96/12W - Income tax: objections against income tax assessments

This cover sheet is provided for information only. It does not form part of *TR 96/12W - Income tax: objections against income tax assessments*

This Ruling has been replaced by TR 2010/D10

This document has changed over time. This is a consolidated version of the ruling which was published on *15 December 2010*

Generated on: 4 November 2026, 07:01:14 AM

Notice of Withdrawal

Taxation Ruling

Income tax: objections against income tax assessments

Taxation Ruling TR 96/12 is withdrawn with effect from today.

1. TR 96/12 explains what constitutes a valid objection against an income tax assessment. In particular, it explains what an 'assessment' is and the requirements that the grounds of objection must be stated 'fully and in detail'. It addresses the issue of how many objections can be lodged against an assessment and makes a distinction between amendment requests and objections.

2. The Ruling is being withdrawn because a replacement ruling is being published on this topic. The need for a replacement ruling arises because extensive re-write is required to TR 96/12 as a result of various legislative changes, including those brought about by the *Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005* which affect objections against income tax assessments for the 2004-2005 income year and later income years. The revisions are too extensive to be incorporated as an Addendum to TR 96/12.

3. TR 96/12 is replaced by draft Taxation Ruling TR 2010/D10

Commissioner of Taxation
15 December 2010

ATO references

NO:	1-2HT4W3K
ISSN:	1039-0731
ATOlaw topic:	Income Tax ~~ administration ~~ objections