


TD 92/D209 - Income tax: what are the consequences if a taxpayer fails to respond to a notice to produce documentary evidence, issued under subsection 82KZA(2) the Income Tax Assessment Act 1936?

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This document has been finalised by TD 93/12.

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

Draft Taxation Determination

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

1. The failure of a taxpayer to respond to a notice under subsection 82KZA(2), will result in a deduction for the unsubstantiated expense being disallowed, and deemed to have never been allowable.
2. The failure to respond to the notice is not an offence.
3. Interest may be imposed under section 170AA.

Commissioner of Taxation

12/11/92

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