


***IT 2241W - Notice of Withdrawal - Income tax:  
provisional tax variations: recalculation of additional  
tax for late lodgment***

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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: provisional tax variations: recalculation of additional tax for late lodgment

Taxation Ruling IT 2241 is withdrawn with effect from today.

1. Taxation Ruling IT 2241 outlines the Tax Office policy of recalculating the amount of additional tax for late lodgment raised on assessment where a provisional tax debit notified on the assessment is subsequently varied to reduce the taxpayer's liability.
2. Provisional tax is not payable in relation to the 2000-2001 income year and later years. Furthermore, a uniform administrative penalty regime was introduced for the 2000-2001 and later income years, and the penalty for failing to lodge a document on time (under Division 286 of Schedule 1 to the *Taxation Administration Act 1953*) is now calculated by reference to penalty units, rather than the relevant tax liability.
3. For these reasons, this Ruling is no longer current.

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**Commissioner of Taxation**

6 September 2006

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ATO references

NO: 2005/18404

ISSN: 0813-3662

ATOlaw topic: Income Tax ~~ Administration ~~ variations to assessments