


# ***IT 2245 - Addendum to ATO Prosecution Policy***

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TAXATION RULING NO. IT 2245

ADDENDUM TO ATO PROSECUTION POLICY

F.O.I. EMBARGO: Not for release

REF H.O. REF: 85/8592-0 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO: SUBJECT REFS: LEGISLAT. REFS:

I 1206144 PROSECUTION ILAA  
ITAA  
STAA (NO. 1)

PREAMBLE This ruling lists the specified amounts, periods and percentages referred to in the respective paragraphs in Taxation Ruling No. IT 2246.

RULING Paragraph

6.22 (a) "specified minimum threshold" is \$2000 tax in issue.

6.22 (b) "specified minimum threshold" is \$2000 tax in issue.

6.23 "specified percentage" is approximately 1 to 2% of taxpayers.

6.24 "specified percentage" is 1 to 2% of taxpayers.  
"specified minimum threshold" is \$500 tax in issue.

12.1 "specified amount" is \$100.

14.2 "specified period" is 7 days.  
"futher specified period" is 28 days.

18.4 "specified period" is 7 days.

18.5 PRIORITY 3 - "specified amount" is \$50,000.  
PRIORITY 4 - "specified amount" is \$25,000.  
PRIORITY 5 - "specified amount" is \$15,000.  
PRIORITY 6 - "specified amount" is \$5,000.

18.7 (b) "specified number of months" is 3 or more.  
"specified amount" is \$5000.

18.9 (c) "specified amount" is \$5000.

18.10 "specified percentage" is approximately 1%.

18.12 "specified amount" is \$100.

18.13(a) "specified period" is 7 days.

- 18.13(b) "further specified period" is 14 days.
- 18.14(a) "specified period" is 7 days.
- 18.14(b) "further specified period" is 14 days.
- 18.17 "specified period" is within 14 days of notification (i.e. is in default for 7 or more days).
- 18.19 "specified amount" is \$100.
- 19.2 Example of a large amount of tax is say \$50,000.  
Example of amount substantially less is say \$2,000.

COMMISSIONER OF TAXATION  
6 February 1986