


# ***IT 2260W - Notice of Withdrawal - Income tax: conditional requests for extensions of time to pay tax***

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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: conditional requests for extensions of time to pay tax

Taxation Ruling IT 2260 is withdrawn with effect from today.

1. Taxation Ruling IT 2260 explains that any terms or conditions that are included in a request from a taxpayer or their agent for an extended time for payment are not binding on the Commissioner even though the Commissioner has not responded to the request.
2. The matters discussed in Taxation Ruling IT 2260 are considered in chapter 9 of the *ATO Receivables Policy* 'Deferring the time for payment' in Law Administration Practice Statement PS LA 2006/11.

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**Commissioner of Taxation**

18 October 2006

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#### ATO references

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ATOlaw topic: Income Tax ~~ Administration ~~ lodgment and tax obligations  
Income Tax ~~ Administration ~~ objections  
Income Tax ~~ Administration ~~ penalty tax and general interest charge