


IT 2284W - Withdrawal - Income tax: legal costs: appropriate scale of costs in taxation appeals in the supreme courts

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Notice of Withdrawal

Taxation Ruling

Income tax: legal costs: appropriate scale of costs in taxation appeals in the supreme courts

Taxation Ruling IT 2284 is withdrawn with effect from today.

1. Taxation Ruling IT 2284 related to legal costs relating to taxation appeals to the Supreme Court with regard to former Part V and in particular subsections 187(b) 196 and 196A of the *Income Tax Assessment Act 1936*. These subsections are no longer operative having been repealed in the following manner:

- (a) Subsection 187(b) – Amended by section 3 of the *Jurisdiction of Courts (Miscellaneous Amendments) Act of 1987*, effective from 1 September 1987, by substituting The Federal Court for a specified Supreme Court.
- (b) Section 196 – Repealed by section 84 of *Taxation Boards of Review (Transfer of Jurisdiction) Act 1986*, effective from 1 July 1986.
- (c) Section 196A – Repealed by subsection 3 of *Jurisdiction of Courts (Miscellaneous Amendments) Act of 1987*. The repeal was effective from 1 September 1987.

2. IT 2284 was the subject of a Notice of Archival on 16 March 1995.

3. IT 2284 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states:

We will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

Commissioner of Taxation

7 June 2006

ATO references

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