


***IT 2292W - Notice of Withdrawal - Income tax:  
guidelines for the imposition and remission of  
penalty under subsection 221YHK(1) for failure to  
furnish deduction forms under the prescribed  
payments system***

 This cover sheet is provided for information only. It does not form part of *IT 2292W - Notice of Withdrawal - Income tax: guidelines for the imposition and remission of penalty under subsection 221YHK(1) for failure to furnish deduction forms under the prescribed payments system*



## Notice of Withdrawal

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### Taxation Ruling

Income tax: guidelines for the imposition and remission of penalty under subsection 221YHK(1) for failure to furnish deduction forms under the prescribed payments system

Taxation Ruling IT 2292 is withdrawn with effect from today.

1. Taxation Ruling IT 2292 provides guidelines for the exercise of the Commissioner's discretion under subsection 221YHL(2) of the *Income Tax Assessment Act 1936* (ITAA 1936) to remit the statutory penalties imposed by subsection 221YHK(1) of the ITAA 1936.
2. Subsequent to the issue of this Ruling, section 221YHK of the ITAA 1936 was repealed by the *Taxation Laws Amendment Act (No. 6) 1992* and subsection 221YHL(2) of the ITAA 1936 was amended to remove the references to this section. As such, this Ruling is no longer current.

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**Commissioner of Taxation**

13 September 2006

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ATO references

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