IT 2311W - Withdrawal - Income tax: remission of additional tax imposed by section 225 where Division 13 of the Income Tax Assessment Act or comparable double tax treaty provisions are applied

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Notice of Withdrawal

Taxation Ruling

Income tax: remission of additional tax imposed by section 225 where Division 13 of the Income Tax Assessment Act or comparable double tax treaty provisions are applied

Taxation Ruling IT 2311 is withdrawn with effect from today.

1. Taxation Ruling IT 2311 relates to section 225 of the *Income Tax Assessment Act 1936* which was amended by the *Taxation Laws Amendment (Self Assessment) Act 1992* (Act No. 101 of 1992). Specifically, IT 2311 provides guidelines for the exercise of the discretion contained in subsection 227(3), concerning the remission of penalties imposed under the above section. Section 225 has now been amended to reflect the self assessment penalty regime. These changes apply to the 1992/93 and subsequent income years. Accordingly, IT 2311 is not current insofar as it relates to the 1992/93 and subsequent income years.

2. IT 2311 was the subject of a Notice of Archival on 29 September 1994.

3. IT 2311 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states: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
17 May 2006

ATO references

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