

# ***PS LA 2006/2 (Withdrawn) - Administration of shortfall penalty for false or misleading statement***

⚠ This cover sheet is provided for information only. It does not form part of *PS LA 2006/2 (Withdrawn) - Administration of shortfall penalty for false or misleading statement*

⚠ This Practice Statement is being reviewed as a result of a court/tribunal decision. Refer to Decision Impact Statement: Dixon atf the Dixon Holdsworth Superannuation Fund v Commissioner of Taxation (Published 12 August 2009).

⚠ Law Administration Practice Statement PS LA 2006/2 was withdrawn on 23 August 2012 and has been replaced by PS LA 2012/5.

⚠ This document has changed over time. This version was published on *23 August 2012*