TD 93/128 - Income tax: what is the current status of Taxation Rulings IT 2624 and IT 2662 to the extent that they relate to elections and notifications?

This cover sheet is provided for information only. It does not form part of *TD 93/128 - Income tax: what is the current status of Taxation Rulings IT 2624 and IT 2662 to the extent that they relate to elections and notifications?*

This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 1993*

This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part . Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, this Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

Taxation Determination

Income tax: what is the current status of Taxation Rulings IT 2624 and IT 2662 to the extent that they relate to elections and notifications?

1. Pending a review of draft Taxation Ruling TR 93/D13, the administrative policy published in Taxation Rulings IT 2624 and IT 2662 which allows a general extension of time for lodging most elections and notifications continues to apply to elections and notifications for the year of income ended 30 June 1993 (or substituted accounting period) and future years of income.

Commissioner of Taxation
1/7/93

FOI INDEX DETAIL: Reference No. I 1215448 Not issued as a draft TD
Related Determinations:
Related Rulings: IT 2624; IT 2662
Subject Ref: agreements; elections; notifications
Legislative Ref:
Case Ref:
ATO Ref: NO 93/439-9
ISSN 1038 - 8982