



TD 93/15W - Income tax: a taxpayer makes a voluntary admission after lodging a return for 1989-90, 1990-91, 1991-92 or an 'early balancing' 1992-93 year which resulted in a liability to pay additional tax under subsection 223(1) of the Income Tax Assessment Act 1936 (ITAA). In what circumstances will we, in accordance with paragraph 23 of Taxation Ruling IT 2517, remit in full the additional tax?

 This cover sheet is provided for information only. It does not form part of *TD 93/15W - Income tax: a taxpayer makes a voluntary admission after lodging a return for 1989-90, 1990-91, 1991-92 or an 'early balancing' 1992-93 year which resulted in a liability to pay additional tax under subsection 223(1) of the Income Tax Assessment Act 1936 (ITAA). In what circumstances will we, in accordance with paragraph 23 of Taxation Ruling IT 2517, remit in full the additional tax?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *30 August 2006*



Notice of Withdrawal

Taxation Determination

Income tax: a taxpayer makes a voluntary admission after lodging a return for 1989-90, 1990-91, 1991-92 or an 'early balancing' 1992-93 year which resulted in a liability to pay additional tax under subsection 223(1) of the *Income Tax Assessment Act 1936* (ITAA). In what circumstances will we, in accordance with paragraph 23 of Taxation Ruling IT 2517, remit in full the additional tax?

Taxation Determination TD 93/15 is withdrawn with effect from today.

1. Taxation Determination TD 93/15 is about the remission of additional tax imposed under the former subsection 223(1) of the *Income Tax Assessment Act 1936*.
2. Subsection 223(1) of the *Income Tax Assessment Act 1936* was repealed with effect from 30 June 1992. TD 93/15 is therefore no longer current.

Commissioner of Taxation
30 August 2006

ATO references

NO: 2005/18404

ISSN: 1038-8982

ATOLaw topic: Income Tax ~~ Administration ~~ penalty tax and general interest charge