

Cover sheet for: TR 2005/9W

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⚠ Taxation Ruling TR 2005/9 has been withdrawn as part of a project to review public rulings.

⚠ This document has changed over time.

TR 2005/9W history

8 June 2005 **Original ruling**

You are here → 14 February 2018 **Withdrawn**



Notice of Withdrawal

Taxation Ruling

Income tax: record keeping – electronic records

Taxation Ruling TR 2005/9 is withdrawn with effect from today.

1. TR 2005/9 explains the principles associated with the retention of electronic records created from business transactions for the purposes of section 262A of the *Income Tax Assessment Act 1936*.
2. TR 2005/9 is replaced by Taxation Ruling TR 2018/2 *Income tax: record keeping and access - electronic records* which issued on 14 February 2018.

Commissioner of Taxation
14 February 2018

ATO references

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