# *IT 2246W - Notice of Withdrawal - Australian Taxation Office Prosecution Policy*

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# Notice of Withdrawal

## Australian Taxation Office Prosecution Policy

Taxation Ruling IT 2246 is withdrawn with effect from today.

1. Taxation Ruling IT 2246 provides details of the ATO Prosecution Policy and lists a range of factors that need to be considered when deciding whether or not to take prosecution action.

2. IT 2246 was replaced by the ATO Prosecution Policy with effect from 1 July 2000. This Prosecution Policy was itself replaced by the current ATO Prosecution Policy with effect from 15 December 2001.

3. The policy issues contained in IT 2246 that continue to have application are now contained in the ATO Prosecution Policy which applies from 15 December 2001.

**Commissioner of Taxation**
22 November 2006

ATO references

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