

# ***IT 2455W - Notice of Withdrawal - Income Tax: Applications to Treat Late Objections and Requests for Reference as Duly Lodged***

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# Notice of Withdrawal

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## **Taxation Ruling**

### **Income Tax: Applications to Treat Late Objections and Requests for Reference as Duly Lodged**

Taxation Ruling IT 2455 is withdrawn with effect from today.

1. Taxation Ruling IT 2455 sets out guidelines for the exercise of the Commissioner's discretion to accept a late objection as having been duly lodged.
2. Most of the legislation to which IT 2455 relates has been repealed. Law Administration Practice Statement PSLA 2003/7 that issued today which provides instructions to staff on how to deal with requests to treat late objections as if they were lodged within time under current legislative provisions.

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**Commissioner of Taxation**

30 July 2003

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ATO references

NO: 2002/011971

ISSN: 0813-3662