

***IT 2616W - Notice of Withdrawal - Income tax:
self-assessment - questions concerning taxpayers
liability to tax - subsection 169A(2) requests***

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Notice of Withdrawal

Taxation Ruling

Income tax: self-assessment – questions concerning taxpayers liability to tax – subsection 169A(2) requests

Taxation Ruling IT 2616 is withdrawn with effect from today.

1. Taxation Ruling IT 2616 provides administrative guidelines in respect of requests made in terms of subsection 169A(2) of the *Income Tax Assessment Act 1936* (ITAA 1936), and lodged at the same time as a return of income.
2. Subsection 169A(2) of the ITAA 1936 provided an opportunity for taxpayers who were uncertain about a question which affected their tax liability for a particular year, to include such a question in a document furnished with their return. This provision thereby facilitated a mechanism for taxpayers to have a greater degree of certainty around issues that impacted on their tax liability.
3. Subsection 169A(2) of the ITAA 1936 was amended with effect from 30 June 1992 to limit its operation to only those questions on which a taxpayer was not entitled to apply for a private ruling. The same amending legislation also inserted Part IVAAA – Public Ruling and Part IVAA – Private Ruling into the *Taxation Administration Act 1953* (TAA).
4. As part of the Review of Self Assessment changes section 169A of the ITAA 1936 was further amended with effect from 1 January 2006 to change the reference to Part IVAA to Division 359 in Schedule 1 to the TAA.
5. As a result of the above amendment, taxpayers are now able to request private rulings on liability as well as administrative, procedural and collection issues. As a consequence, the content of IT 2616 has been superseded.

Commissioner of Taxation

10 January 2007

IT 2616

ATO references

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