


# ***IT 2645W - Notice of Withdrawal - Income tax: relief from substantiation requirements***

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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: relief from substantiation requirements

Taxation Ruling IT 2645 is withdrawn with effect from today.

1. The Ruling considers the application of former section 82KZAA of the *Income Tax Assessment Act 1936* (ITAA 1936).
2. Former section 82KZAA of the ITAA 1936 was rewritten as former section 8-1 of Schedule 2B to the ITAA 1936 with effect from 1 July 1994. This provision has in turn been incorporated into Subdivision 900-H of the *Income Tax Assessment Act 1997* (ITAA 1997) with effect from 1 July 1997.
3. As Taxation Ruling TR 97/24 now considers the operation of Subdivision 900-H of the ITAA 1997 this ruling is no longer required and is therefore withdrawn.

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**Commissioner of Taxation**  
25 May 2011

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#### ATO references

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