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

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### Notice of Withdrawal

#### **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Taxation Ruling IT 2645 is withdrawn with effect from today.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now considers the operation of Subdivision 900-H of the ITAA 1997 this ruling is no longer required and is therefore withdrawn.

#### **Commissioner of Taxation**

25 May 2011

ATO references

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ATOlaw topic: Income Tax ~~ Administration ~~ lodgment and tax

obligations