TR 2005/9W - Income tax: record keeping - electronic records

This cover sheet is provided for information only. It does not form part of *TR 2005/9W - Income tax: record keeping - electronic records*

Taxation Ruling TR 2005/9 has been withdrawn as part of a project to review public rulings.

This document has changed over time. This is a consolidated version of the ruling which was published on *14 February 2018*

Notice of Withdrawal

Taxation Ruling

Income tax: record keeping – electronic records

Taxation Ruling TR 2005/9 is withdrawn with effect from today.

1. TR 2005/9 explains the principles associated with the retention of electronic records created from business transactions for the purposes of section 262A of the *Income Tax Assessment Act 1936*.

2. TR 2005/9 is replaced by Taxation Ruling TR 2018/2 *Income tax: record keeping and access - electronic records* which issued on 14 February 2018.

Commissioner of Taxation
14 February 2018

ATO references
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