

# ***IT 2082W - Withdrawal - Income tax: additional tax in respect of overclaimed partnership losses - claim withdrawn before assessment***

 This cover sheet is provided for information only. It does not form part of *IT 2082W - Withdrawal - Income tax: additional tax in respect of overclaimed partnership losses - claim withdrawn before assessment*



# Notice of Withdrawal

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## Taxation Ruling

### Income tax: additional tax in respect of overclaimed partnership losses – claim withdrawn before assessment

Taxation Ruling IT 2082 is withdrawn with effect from today.

1. Taxation Ruling IT 2082 is about former:
  - former subsection 226(2) of the *Income Tax Assessment Act 1936* as that subsection read between 1982 and 1984; and
  - former subsection 226(3) of the *Income Tax Assessment Act 1936*. That subsection was repealed in 1984.
2. IT 2082 was the subject of a Notice of Archival on 15 May 1996.
3. IT 2082 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states:

We will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

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**Commissioner of Taxation**

17 May 2006

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ATO references

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ATOlaw topic: Income Tax ~~ Tax integrity measures ~~ schemes  
Income Tax ~~ Administration ~~ objections