



**Australian
Taxation
Office**

TAXATION RULING IT 2172

Tax instalment deductions (PAYE) - remission of penalties - failure to deduct

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2172 is no longer current and is therefore withdrawn.
It is replaced by Taxation Ruling TR 97/8 which issued today.

Commissioner of Taxation

28 May 1997

[ATO Ref:](#) NAT 97/1718-8

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