


***IT 2214W - Withdrawal - Income tax: remission under sub-section 227(3) (previously sub-section 226(3)) of additional tax for late lodgment imposed by section 222 (previously sub-section 226(1)) of the Income Tax Assessment Act in cases of voluntary disclosure of non-lodgment of returns***

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## Notice of Withdrawal

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### Taxation Ruling

Income tax: remission under sub-section 227(3) (previously sub-section 226(3)) of additional tax for late lodgment imposed by section 222 (previously sub-section 226(1)) of the Income Tax Assessment Act in cases of voluntary disclosure of non-lodgment of returns

Taxation Ruling IT 2214 is withdrawn with effect from today.

1. Taxation Ruling IT 2214 provides guidelines for the exercise of the Commissioner's discretion to remit the statutory penalty for late lodgment of income tax returns, where a person voluntarily lodges outstanding returns.
2. A uniform administrative penalty regime was introduced for the 2000-2001 and later income years, and the penalty for failing to lodge a document on time (under Division 286 of Schedule 1 to the *Taxation Administration Act 1953*) is now calculated by reference to penalty units, rather than the relevant tax liability.
3. Therefore this Ruling does not have application to income tax years after the 1999-2000 income year.

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**Commissioner of Taxation**  
1 November 2006

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#### ATO references

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