IT 2455W - Notice of Withdrawal - Income Tax: Applications to Treat Late Objections and Requests for Reference as Duly Lodged

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Australian Taxation Office

Notice of Withdrawal

Taxation Ruling

Income Tax: Applications to Treat Late Objections and Requests for Reference as Duly Lodged

Taxation Ruling IT 2455 is withdrawn with effect from today.

1. Taxation Ruling IT 2455 sets out guidelines for the exercise of the Commissioner's discretion to accept a late objection as having been duly lodged.

2. Most of the legislation to which IT 2455 relates has been repealed. Law Administration Practice Statement PSLA 2003/7 that issued today which provides instructions to staff on how to deal with requests to treat late objections as if they were lodged within time under current legislative provisions.

Commissioner of Taxation
30 July 2003

ATO references
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