IT 2569W - Notice of Withdrawal - Extensions of time to pay under section 206

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Australian Government
Australian Taxation Office

Notice of Withdrawal

Taxation Ruling
Extensions of time to pay under section 206

Taxation Ruling IT 2569 is withdrawn with effect from today.

1.   Taxation Ruling IT 2569 contains guidelines of the Commissioner's discretion under section 206 of the *Income Tax Assessment Act 1936* (ITAA 1936) to grant extensions of time for payment of tax. Section 206 of the ITAA 1936 has been repealed and is replaced by section 255-10 of Schedule 1 to the *Taxation Administration Act 1953* (TAA). Section 255-10 of Schedule 1 to the TAA has effect on and from 1 July 2000.

2.   From 1 July 2000, all requests to the Commissioner for an extension of time for payment of tax-related liability are considered pursuant to section 255-10 of Schedule 1 to the TAA regardless of whether the tax-related liability became due and payable before, on or after 1 July 2000.

3.   The guidelines in relation to the granting of extensions of time for payment of tax in IT 2569 are now contained in Law Administration Practice Statement PS LA 2006/11, in particular in Chapter 9 of the practice statement. That chapter deals with the Commissioner's power to defer the time for payment of a tax-related liability without the imposition of additional charges for late payment, and sets out the circumstances in which the time for payment will be deferred.

4.   IT 2569 does not apply to a request for deferment of time for payment of tax-related liabilities received on or after 1 July 2000.

Commissioner of Taxation
16 April 2008