



Notice of Withdrawal

Taxation Ruling

Income tax: relief from substantiation requirements

Taxation Ruling IT 2645 is withdrawn with effect from today.

1. The Ruling considers the application of former section 82KZAA of the *Income Tax Assessment Act 1936* (ITAA 1936).
2. Former section 82KZAA of the ITAA 1936 was rewritten as former section 8-1 of Schedule 2B to the ITAA 1936 with effect from 1 July 1994. This provision has in turn been incorporated into Subdivision 900-H of the *Income Tax Assessment Act 1997* (ITAA 1997) with effect from 1 July 1997.
3. As Taxation Ruling TR 97/24 now considers the operation of Subdivision 900-H of the ITAA 1997 this ruling is no longer required and is therefore withdrawn.

Commissioner of Taxation

25 May 2011

ATO references

NO: 1-20UT3DV
ISSN: 0813-3662
ATOlaw topic: Income Tax ~~ Administration ~~ lodgment and tax obligations