

# ***PS LA 2002/8 (Withdrawn) - Administration of penalties under the new tax system***

⚠ This cover sheet is provided for information only. It does not form part of *PS LA 2002/8 (Withdrawn) - Administration of penalties under the new tax system*

⚠ This practice statement is withdrawn with effect from 19 November 2015. It provided guidance for the 2nd year of the new penalty system that commenced 1 July 2000 (that is, 2002). It is no longer of practical application to staff.

⚠ This document has changed over time. This version was published on *19 November 2015*