

# ***PS LA 2003/11 (Withdrawn) - Remission of penalty for failure to withhold as required by Division 12 in Schedule 1 to the Taxation Administration Act 1953***

⚠ This cover sheet is provided for information only. It does not form part of *PS LA 2003/11 (Withdrawn) - Remission of penalty for failure to withhold as required by Division 12 in Schedule 1 to the Taxation Administration Act 1953*

⚠ This practice statement is withdrawn with effect from 19 November 2015. It provided guidance for the 3rd to 6th years on the remission of penalty for failure to withhold that is part of the new penalty system that commenced 1 July 2000 (that is, from 2003 to 2006). It is no longer of practical application to staff.

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