




# ***TD 2002/16W - Income tax: what are the obligations under the Income Tax Assessment Act 1936 where a business chooses to keep some of its records as encrypted information?***

 This cover sheet is provided for information only. It does not form part of *TD 2002/16W - Income tax: what are the obligations under the Income Tax Assessment Act 1936 where a business chooses to keep some of its records as encrypted information?*

 Taxation Determination TD 2002/16 has been withdrawn as part of a project to review public rulings.

 This document has changed over time. This is a consolidated version of the ruling which was published on *14 February 2018*



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# Notice of Withdrawal

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## Taxation Determination

Income tax: what are the obligations under the *Income Tax Assessment Act 1936* where a business chooses to keep some of its records as encrypted information?

Taxation Determination TD 2002/16 is withdrawn with effect from today.

1. TD 2002/16 explains the obligations under section 262A of the *Income Tax Assessment Act 1936* (ITAA 1936) for a person carrying on a business who chooses to process and keep records in an encrypted form.
2. The obligations under the ITAA 1936 for keeping electronic records, including encrypted records, are now addressed by Taxation Ruling TR 2018/2 *Income tax: record keeping and access – electronic records* which issued on 14 February 2018.
3. Accordingly, TD 2002/16 has no ongoing relevance and is therefore withdrawn.

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**Commissioner of Taxation**

14 February 2018

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ATO references

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