



Notice of Withdrawal

Taxation Ruling

Income tax: record keeping – electronic records

Taxation Ruling TR 2005/9 is withdrawn with effect from today.

1. TR 2005/9 explains the principles associated with the retention of electronic records created from business transactions for the purposes of section 262A of the *Income Tax Assessment Act 1936*.
2. TR 2005/9 is replaced by Taxation Ruling TR 2018/2 *Income tax: record keeping and access - electronic records* which issued on 14 February 2018.

Commissioner of Taxation
14 February 2018

ATO references

NO: 1-ADTR7FB
ISSN: 2205-6122

© AUSTRALIAN TAXATION OFFICE FOR THE
COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).