

***TR 94/2W - Income tax: remission of additional tax imposed by subsection 223(1): transitional arrangement for 1992-93 substituted accounting periods***

! This cover sheet is provided for information only. It does not form part of *TR 94/2W - Income tax: remission of additional tax imposed by subsection 223(1): transitional arrangement for 1992-93 substituted accounting periods*

! This document has changed over time. This is a consolidated version of the ruling which was published on *23 August 2006*



# Notice of Withdrawal

---

## Taxation Ruling

Income tax: remission of additional tax imposed by subsection 223(1): transitional arrangement for 1992-93 substituted accounting periods

Taxation Ruling TR 94/2 is withdrawn with effect from today.

1. Taxation Ruling TR 94/2, which issued on 6 January 1994, provides guidelines for the remission of additional income tax imposed under the former subsection 223(1) of the *Income Tax Assessment Act 1936* in respect of taxpayers who had adopted an accounting period that commenced before 1 July 1992 in lieu of the 1992-93 income year.
2. This Ruling only applied in relation to substituted accounting periods for the 1992-93 income year. It is therefore no longer current.

---

**Commissioner of Taxation**  
23 August 2006

---

ATO references

NO: 2005/18404  
ISSN: 1039-0731  
ATOlaw topic: Income Tax ~~ Penalties under subsection 223(1)