**From:** hartman@bantacs.com.au [mailto:hartman@bantacs.com.au]
**Sent:** Tuesday, 20 January 2015 2:47 PM
**To:** Instalment Warrants
**Subject:** Submission to the consultation on 'Look-through treatment for instalment warrants and instalment receipts'

As this legislation is going to apply retrospectively the ATO should be advised to withdraw ATO ID 2014/39 and ATO ID 2014/40 that it only released in December 2014 even though it knew this legislation was in the works.

**Julia Hartman B.Bus, CPA, CA**

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