



# ***TD 92/100W - Explanation of Taxation Determination system***

 This cover sheet is provided for information only. It does not form part of *TD 92/100W - Explanation of Taxation Determination system*

 This document has changed over time. This is a consolidated version of the ruling which was published on *5 December 2007*



---

# Notice of Withdrawal

---

## Taxation Determination

### Explanation of Taxation Determination system

Taxation Determination TD 92/100 is withdrawn with effect from today.

1. Taxation Determination TD 92/100 outlines the Taxation Determination system as it was first established in 1992, when former Part IVA of the *Taxation Administration Act 1953* (TAA) was introduced.
2. TD 92/100 is being withdrawn as public rulings in the form of taxation determinations and taxation rulings are now issued in accordance with Division 357 and Division 358 of Schedule 1 to the TAA. Some information in the Determination does not reflect the current legislative framework for public rulings, or current processes followed in the issue of taxation determinations. Taxation Ruling TR 2006/10 Income tax, fringe benefits tax and product grants and benefits: Public Rulings now outlines the system of public rulings following the insertion of Division 357 and Division 358 into Schedule 1 of the TAA.

---

**Commissioner of Taxation**

5 December 2007

---

ATO references

NO: 2006/20258

ISSN: 1038-8982

ATOlaw topic: Income Tax ~~ Administration ~~ public and private binding rulings system