

TD 94/45 - Income tax: may the material contained in the 1985, or earlier, ATO Assessing Handbooks be relied on as evidence of ATO's interpretation, policy or practice in respect of the Income Tax Assessment Act 1936 ?

⚠ This cover sheet is provided for information only. It does not form part of *TD 94/45 - Income tax: may the material contained in the 1985, or earlier, ATO Assessing Handbooks be relied on as evidence of ATO's interpretation, policy or practice in respect of the Income Tax Assessment Act 1936 ?*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *26 May 1994*

This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, this Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

Taxation Determination

Income tax: may the material contained in the 1985, or earlier, ATO Assessing Handbooks be relied on as evidence of ATO's interpretation, policy or practice in respect of the *Income Tax Assessment Act 1936*?

1. No. The contents of the Assessing Handbooks cannot be relied on as evidence of the ATO's position. Taxpayers who wish to know the current ATO position should refer to ATO documents such as Taxation Rulings and Determinations or seek a private binding ruling.
2. The Assessing Handbooks were previously used by the Taxation Office to give assessors a guide to both the procedural and technical aspects of assessing income tax returns. They were intended to represent the income tax laws as they existed and were interpreted at that time. Due to the move to self assessment, these Handbooks have not been updated since 1985. These Handbooks have become outdated as the income tax laws have changed greatly since they were compiled. Consequently, we do not regard the contents of the Assessing Handbooks as setting out the ATO's view and practices.
3. We do not consider the Assessing Handbooks to be 'a previous ATO publication' for the purposes of paragraph 15(c) of Taxation Ruling TR 92/20 (date of effect guidelines for Taxation Rulings and Determinations). Paragraph 15(c) of TR 92/20 cites information booklets and *Tax Pack* as examples of relevant publications. These examples reinforce the conclusion that an 'ATO publication' for the purposes of paragraph 15(c) is an ATO document prepared specifically to inform members of the public of their taxation rights and obligations. The expression does not extend to an in-house document that was prepared for use by ATO officers in making decisions and which entered the public domain as a result of the ATO's obligations under the *Freedom of Information Act 1982*.
4. It is true that, at least for many years, Taxation Rulings were also essentially in-house documents used by ATO officers in making decisions and which became public as a result of obligations under the FOI Act. However, Taxation Rulings are mentioned in paragraph 15 of TR 92/20 (see subparagraph (a)), whereas Assessing Handbooks are not.
5. Furthermore, we do not consider the guidelines referred to in the Assessing Handbooks to be instances of 'consistent communication to a wide range of taxpayers' as described in paragraph 16 of TR 92/20.

6. Consequently, a Ruling or Determination that is less favourable to taxpayers than the position adopted in an Assessing Handbook need not, in terms of the date of effect guidelines in TR 92/20, have only a future application.

Commissioner of Taxation

26/5/94

FOI INDEX DETAIL: Reference No. I 1217447 Previously released as Draft TD 94/D38

Related Determinations:

Related Rulings: TR 92/20

Subject Ref: assessing handbooks; date of effect; taxation determinations; taxation rulings.

Case Ref:

ATO Ref: NAT 92/6830-8

ISSN 1038 - 8982