TD 94/45W - 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 94/45W - 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 *12 April 2017*

Generated on: 3 June 2026, 01:55:14 AM

Notice of Withdrawal

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*?

Taxation Determination TD 94/45 is withdrawn with effect from today.

1. TD 94/45 explains that the Assessing Handbooks cannot be relied on as evidence of the ATO's position. TD 94/45 refers to Taxation Ruling TR 92/20 for further guidance on the ATO publications to be relied upon.

2. TR 92/20 has been withdrawn and replaced by Taxation Ruling TR 2006/10. Assessing Handbooks are also no longer used by the ATO.

3. TD 94/45 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation
12 April 2017

ATO references
NO: 1-9N72KXS
ISSN: 2205-6211

© 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).