TR 92/1W - Income tax and fringe benefits tax: public rulings

This cover sheet is provided for information only. It does not form part of *TR 92/1W - Income tax and fringe benefits tax: public rulings*

This document has changed over time. This is a consolidated version of the ruling which was published on *5 April 2006*

Generated on: 17 July 2026, 10:02:30 PM

Notice of Withdrawal

Taxation Ruling

Income tax and fringe benefits tax: public rulings

Taxation Ruling TR 92/1 is withdrawn with effect from 5 April 2006.

1. TR 92/1 outlines the system of binding public rulings under the income tax and fringe benefits tax law after the *Taxation Laws Amendment (Self Assessment) Act 1992* became law.

2. TR 92/1 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D6, which outlines the system of public rulings following the enactment of the *Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005*. To the extent that the Commissioner's views in TR 92/1 apply in respect of the new provisions, they have been incorporated into TR 2006/D6.

Commissioner of Taxation
5 April 2006

ATO references
NO: 2005/18404
ISSN: 1039-0731
ATOlaw topic: Income Tax ~~ Administration ~~ Public rulings