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

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

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

Australian Government



Australian Taxation Office

FOI status: may be released

## 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Taxation Ruling TR 92/1 is withdrawn with effect from 5 April 2006.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 TR 92/1 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D6, which outlines the system of public rulings following the enactment of the *Tax Laws Amendment*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 referencesNO:2005/18404ISSN:1039-0731ATOlaw topic:Income Tax ~~ Administration ~~ Public rulings