

# Cover sheet for: TR 92/1W

Generated on: 19 January 2020, 01:06:43 AM

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## TR 92/1W history

1 July 1992 **Original ruling**

You are here → 5 April 2006 **Withdrawn**



# Notice of Withdrawal

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## 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Taxation Ruling TR 92/1 is withdrawn with effect from 5 April 2006.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 TR 92/1 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D6, which outlines the system of public rulings following the enactment of the *Tax Laws Amendment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.

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**Commissioner of Taxation**

5 April 2006

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ATO references

NO: 2005/18404

ISSN: 1039-0731

ATOlaw topic: Income Tax ~~ Administration ~~ Public rulings