



# Cover sheet for: TR 92/20W

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## TR 92/20W history

|                |                  |                            |          |
|----------------|------------------|----------------------------|----------|
|                | 17 December 1992 | <b>Original ruling</b>     |          |
|                | 25 March 1993    | <b>Consolidated ruling</b> | Addendum |
|                | 16 June 1994     | <b>Consolidated ruling</b> | Addendum |
| You are here → | 5 April 2006     | <b>Withdrawn</b>           |          |



## Notice of Withdrawal

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### Taxation Ruling

#### Income and other taxes: guidelines on the use of date of effect paragraphs in Taxation Rulings and Taxation Determinations

Taxation Ruling TR 92/20 is withdrawn with effect from 5 April 2006.

1. TR 92/20 sets out the principles and guidelines to be followed in deciding the appropriate date of effect of Taxation Rulings and Taxation Determinations.
2. TR 92/20 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D6, which outlines the system of public rulings following the enactment of the *Tax Laws Amendment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 92/20 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

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