

# ***TR 93/1W - Income tax and fringe benefits tax: private rulings***

 This cover sheet is provided for information only. It does not form part of *TR 93/1W - Income tax and fringe benefits tax: private rulings*

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



# **Notice of Withdrawal**

---

## **Taxation Ruling**

### **Income tax and fringe benefits tax: private rulings**

Taxation Ruling TR 93/1 is withdrawn with effect from 5 April 2006.

1. TR 93/1 outlines the system of binding and reviewable private rulings under the income tax and fringe benefits tax law after the *Taxation Laws Amendment (Self Assessment) Act 1992* became law.
2. TR 93/1 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D7, which outlines the system of private rulings following the enactment of the *Tax Laws Amendment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 93/1 apply in respect of the new provisions, they have been incorporated into TR 2006/D7.

---

**Commissioner of Taxation**

5 April 2006

---

ATO references

NO: 2005/18404

ISSN: 1039-0731

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