

TR 93/1A - Addendum - Income tax and fringe benefits tax: private rulings

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ADDENDUM

TAXATION RULING TR 93/1

FOI EMBARGO: May be released

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Paragraph 16 of Taxation Ruling TR 93/1 needs to be read having regard to Taxation Determination TD 93/34. Briefly stated, TD 93/34 explains that there is no withdrawal of a legally binding private ruling by a later inconsistent legally binding public ruling if the year to which the private ruling has either (a) already ended or (b) commenced but not yet ended. In relation to (b), there is no withdrawal of the private ruling even if the taxpayer has not, at the time the public ruling is released, begun to carry out the relevant arrangement.

COMMISSIONER OF TAXATION
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