TD 93/34W - Income tax and fringe benefits tax: is there a withdrawal of a private ruling by a later inconsistent public ruling if the year of income or fringe benefits tax year to which the private ruling relates has (a) already ended or (b) commenced but not yet ended?

This cover sheet is provided for information only. It does not form part of *TD 93/34W - Income tax and fringe benefits tax: is there a withdrawal of a private ruling by a later inconsistent public ruling if the year of income or fringe benefits tax year to which the private ruling relates has (a) already ended or (b) commenced but not yet ended?*

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

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Notice of Withdrawal

Taxation Determination

Income tax and fringe benefits tax: is there a withdrawal of a private ruling by a later inconsistent public ruling if the year of income or fringe benefits tax year to which the private ruling relates has (a) already ended or (b) commenced but not yet ended?

Taxation Determination TD 93/34 is withdrawn with effect from 5 April 2006.

1. TD 93/34 indicates that there is no withdrawal of a private ruling by a later inconsistent public ruling if the year of income or fringe benefits tax year to which the private ruling relates has (a) already ended or (b) commenced but not yet ended.

2. TD 93/34 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D7, which outlines the system of private rulings following the enactment of the *Tax Laws Amendment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 TD 93/34 apply in respect of the new provisions, they have been incorporated into TR 2006/D7.

Commissioner of Taxation
5 April 2006

ATO references
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