## TR 92/1 W - Income tax and fringe benefits tax: public rulings

This cover sheet is provided for information only. It does not form part of TR 92/1W - Income tax and fringe benefits tax: public rulings

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Taxation Ruling TR 92/1 is withdrawn with effect from 5 April 2006.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 TR 92/1 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D6, which outlines the system of public rulings following the enactment of the Tax Laws Amendment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

Commissioner of Taxation
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