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

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Taxation Ruling TR 92/1 is withdrawn with effect from 5 April 2006.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 TR 92/1 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D6, which outlines the system of public rulings following the enactment of the *Tax Laws Amendment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

ATO references
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