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

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Generated on: 4 November 2026, 10:54:54 PM

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Taxation Ruling TR 93/1 is withdrawn with effect from 5 April 2006.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 TR 93/1 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D7, which outlines the system of private rulings following the enactment of the *Tax Laws Amendment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