# *TR 92/20W - Income and other taxes: guidelines on the use of date of effect paragraphs in Taxation Rulings and Taxation Determinations*

This cover sheet is provided for information only. It does not form part of *TR 92/20W - Income and other taxes: guidelines on the use of date of effect paragraphs in Taxation Rulings and Taxation Determinations*

This 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 and other taxes: guidelines on the use of date of effect paragraphs in Taxation Rulings and Taxation Determinations

Taxation Ruling TR 92/20 is withdrawn with effect from 5 April 2006.

1. TR 92/20 sets out the principles and guidelines to be followed in deciding the appropriate date of effect of Taxation Rulings and Taxation Determinations.

2. TR 92/20 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D6, which outlines the system of public rulings following the enactment of the *Tax Laws Amendment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 92/20 apply in respect of the new provisions, they have been incorporated into TR 2006/D6.

**Commissioner of Taxation**
5 April 2006

ATO references
NO: 2005/18404
ISSN: 1039-0731
ATOlaw topic: Income Tax ~~ Administration ~~ Public rulings