



Notice of Withdrawal

Taxation Determination

Income tax: may the material contained in the 1985, or earlier, ATO Assessing Handbooks be relied on as evidence of ATO's interpretation, policy or practice in respect of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 94/45 is withdrawn with effect from today.

1. TD 94/45 explains that the Assessing Handbooks cannot be relied on as evidence of the ATO's position. TD 94/45 refers to Taxation Ruling TR 92/20 for further guidance on the ATO publications to be relied upon.
2. TR 92/20 has been withdrawn and replaced by Taxation Ruling TR 2006/10. Assessing Handbooks are also no longer used by the ATO.
3. TD 94/45 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation

12 April 2017

ATO references

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