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

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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Taxation Ruling TR 92/20 is withdrawn with effect from 5 April 2006.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 TR 92/20 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D6, which outlines the system of public rulings following the enactment of the Tax Laws Amendment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
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ATO references
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