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

UThis 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

Units document has changed over time. This is a consolidated version of the ruling which was published on *5 April 2006* 

Australian Government



Australian Taxation Office

FOI status: may be released

## 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Taxation Ruling TR 92/20 is withdrawn with effect from 5 April 2006.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 TR 92/20 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D6, which outlines the system of public rulings following the enactment of the *Tax Laws Amendment*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 referencesNO:2005/18404ISSN:1039-0731ATOlaw topic:Income Tax ~~ Administration ~~ Public rulings