



*This Addendum forms part of the Ruling and, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**, it is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Ruling is a public ruling and how it is binding on the Commissioner.*

## **Addendum No.2**

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Paragraphs 15 and 16 of Taxation Ruling 92/20 need to be read having regard to Taxation Determination TD 94/45. Briefly stated, TD 94/45 explains that the contents of the Assessing Handbooks cannot be relied on as evidence of the ATO's position. We do not consider the Assessing Handbooks to be 'a previous ATO publication' for the purposes of paragraph 15(c) of TR 92/20. Furthermore, we do not consider the guidelines referred to in the Assessing Handbooks to be instances of 'consistent communication to a wide range of taxpayers' as described in paragraph 16 of TR 92/20. Consequently, a Ruling or Determination that is less favourable to taxpayers than the position adopted in an Assessing Handbook need not, in terms of the date of effect guidelines in TR 92/20, have only a future application.

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**Commissioner of Taxation**

16 June 1994

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