# TR 93/1W - Income tax and fringe benefits tax: private rulings

UThis cover sheet is provided for information only. It does not form part of *TR 93/1W* - *Income tax and fringe benefits tax: private rulings* 

UThis 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 tax and fringe benefits tax: private rulings

Taxation Ruling TR 93/1 is withdrawn with effect from 5 April 2006.

1. TR 93/1 outlines the system of binding and reviewable private rulings under the income tax and fringe benefits tax law after the *Taxation Laws Amendment (Self Assessment) Act 1992* became law.

2. TR 93/1 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D7, which outlines the system of private rulings following the enactment of the *Tax Laws Amendment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 93/1 apply in respect of the new provisions, they have been incorporated into TR 2006/D7.

#### **Commissioner of Taxation** 5 April 2006

ATO referencesNO:2005/18404ISSN:1039-0731ATOlaw topic:Income Tax ~~ Administration ~~ Private rulings