



PGBR 2005/2W - Product grants and benefits: Energy grants: off-road credits for mining operations

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 This document has changed over time. This is a consolidated version of the ruling which was published on *19 November 2014*



Notice of Withdrawal

Product Grants and Benefits Ruling

Energy grants: off-road credits for mining operations

Product Grants and Benefits Ruling PGBR 2005/2 is withdrawn with effect from today.

1. This Ruling explains the off-road credit entitlements for mining operations under the *Energy Grants (Credits) Scheme Act 2003* (EGCS Act) (repealed). In particular, the Ruling explains:

- the meaning of each of the activities in the definition of 'mining operations' in Subdivision B of Division 3 of Part 2 of the EGCS Act (repealed)
- the interpretation of the phrase 'in mining operations'
- the exclusion of certain substances from the definition of 'minerals' in section 20
- the interpretation of the 'solely' requirement in the definition of 'mining operations'
- the meaning of 'at the place' where a mining operation is carried on, and
- the effect of the exclusion in subsection 53(2) of diesel fuel purchased for the purpose of propelling any vehicle on a public road.

2. This Ruling is withdrawn and ceased to have effect on 1 July 2012, the date of repeal of the EGCS Act (repealed).

3. This Ruling continues to apply, in respect of the EGCS Act (repealed), to all taxpayers within the specified class who purchased or imported into Australia off-road diesel fuel for use in mining operations as defined in Subdivision B of Division 3 of Part 2 of the EGCS Act (repealed) in the period the Act was in force; being 1 July 2003 up to and including 30 June 2012.

Commissioner of Taxation

19 November 2014

ATO references

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