



FGRR 2002/1W - Off-road scheme - application to mining operations

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 This document has changed over time. This is a consolidated version of the ruling which was published on *18 August 2004*



Notice of Withdrawal

Fuel Grant and Rebate Ruling

Off-road scheme – application to mining operations

Fuel Grant and Rebate Ruling FGRR 2002/1 is withdrawn with effect from today. It continues to apply to claims made prior to 1 December 2003 under the Diesel Fuel Rebate (off-road) Scheme (the previous off-road scheme).

1. FGRR 2002/1 explains the application of the previous off-road scheme to mining operations. The legislative basis enabling payment of the diesel fuel rebate was contained in the *Excise Act 1901* and the *Customs Act 1901*. The diesel fuel rebate provisions under these Acts were repealed on 1 July 2003. The rebates available under that scheme were replaced from 1 July 2003 with equivalent entitlements and payments under the *Energy Grants (Credits) Scheme Act 2003* and the *Product Grants and Benefits Administration Act 2000*.
2. However, under transitional provisions contained in Schedule 3 (item 25) and Schedule 4 (item 18) of the *Energy Grants (Credits) Scheme (Consequential Amendments) Act 2003*, the *Excise Act 1901* and the *Customs Act 1901* continued to apply, (on certain conditions) as if they had not been amended, up until 30 November 2003. The transitional provisions apply in relation to the purchase, before 1 July 2003, of diesel fuel for which a claim for a rebate under the previous off-road scheme was made between 1 July 2003 and 30 November 2003.
3. Entitlement to off-road credits for mining operations under the new legislation is dealt with in Product Grant and Benefit Ruling PGBR 2003/3 which issued on 10 December 2003. As claims under the previous off-road scheme can no longer be made, FGRR 2002/1 has no further application and is therefore withdrawn.

Commissioner of Taxation

18 August 2004

ATO references

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