PGBR 2003/1W - Product grants and benefits: public rulings

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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

Product Grant and Benefit Ruling

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Notice of Withdrawal

Product Grant and Benefit Ruling

Product grants and benefits: public rulings

Product Grants and Benefits Ruling PGBR 2003/1 is withdrawn with effect from 5 April 2006.

1. PGBR 2003/1 outlines the system of binding public rulings that applies to product grant or benefit laws after the *Energy Grants* (*Credits*) Scheme Act 2003 became law and following the consequential amendments to the *Product Grants and Benefits* Administration Act 2000 and the Taxation Administration Act 1953 by the *Energy Grants* (*Credits*) Scheme (*Consequential Amendments*) Act 2003.

2. PGBR 2003/1 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D6, which outlines the system of public rulings following the enactment of the *Tax Laws Amendment*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 PGBR 2003/1 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