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

[^0]This document has changed over time. This is a consolidated version of the ruling which was published on 5 April 2006

## 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Product Grants and Benefits Ruling PGBR 2003/1 is withdrawn with effect from 5 April 2006.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 PGBR 2003/1 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D6, which outlines the system of public rulings following the enactment of the Tax Laws Amendment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 references
$\begin{array}{ll}\text { NO: } & 2005 / 18404 \\ \text { ISSN: } & \text { 1039-0731 } \\ \text { ATOlaw topic: } & \text { Income Tax } \sim \sim \text { Administration } \sim \sim \text { Public rulings }\end{array}$


[^0]:    This cover sheet is provided for information only. It does not form part of PGBR 2003/1W Product grants and benefits: public rulings

