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

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

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

Generated on: 5 June 2026, 03:37:38 AM

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Product Grants and Benefits Ruling PGBR 2003/1 is withdrawn with effect from 5 April 2006.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 PGBR 2003/1 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D6, which outlines the system of public rulings following the enactment of the *Tax Laws Amendment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
NO: 2005/18404
ISSN: 1039-0731
ATOlaw topic: Income Tax ~~ Administration ~~ Public rulings