



PGBR 2005/3W - Product grants and benefits: Energy grants: off-road credits for agriculture

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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 agriculture

Product Grants and Benefits Ruling PGBR 2005/3 is withdrawn with effect from today.

1. This Ruling explains the off-road credit entitlements for agriculture under the *Energy Grants (Credits) Scheme Act 2003* (EGCS Act) (repealed).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- the meaning of each of the activities in the definition of 'agriculture' in Subdivision 3C of Part 2 of the EGCS Act (repealed)
- the application of those provisions in the meaning of 'agriculture' that require that an activity be 'solely' for a purpose
- the meaning of the expression 'gathering in of crops' in paragraph 22(1)(b)
- the effect of the exclusion in subsection 53(2) of diesel fuel purchased for use in propelling a road vehicle on a public road, including:
 - the definition of 'road vehicle', and
 - the definition of 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 This Ruling is withdrawn and ceased to have effect on 1 July 2012, the date of repeal of the EGCS Act (repealed).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 This Ruling continues to apply, in respect of the EGCS Act (repealed), to all taxpayers within the specified class who purchased or imported into Australia off-road diesel fuel for use in agriculture as defined in Subdivision 3C of Part 3 of the EGCS Act (repealed) in the period the Act was in force; being 1 July 2003 up to and including 30 June 2012.

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ATO references

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