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# Notice of Withdrawal

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## Product Ruling

### Income tax and fringe benefits tax: Product Rulings system

Product Ruling PR 1999/95 is withdrawn with effect from today.

1. Product Ruling PR 1999/95 outlined the Product Ruling system and the relevant administrative laws that apply.
2. Product Ruling PR 1999/95 is being replaced by Product Ruling PR 2007/71.
3. The replacement ruling:
  - takes into account changes in legislation and relevant court decisions since PR 1999/95 was issued;
  - sets out what a Product Ruling is; and
  - updates the requirements for submitting a Product Ruling application.

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**Commissioner of Taxation**

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ATO references

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