

PR 1998/1W - Income tax and fringe benefits tax: Product Rulings system

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 This document has changed over time. This is a consolidated version of the ruling which was published on *13 October 1999*



Product Ruling

Income tax and fringe benefits tax: Product Rulings system

Preamble

*This Product Ruling is not a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. Product Ruling PR 98/1 explains Product Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

Withdrawal

1. This Product Ruling has been withdrawn on 13 October 1999 and replaced by PR 1999/95.

Commissioner of Taxation

23 September 1998

ISSN 1441 - 1172

ATO references

NO 98/8893-4
98/6626-4
98/6300-1
97/9159-1
97/2803-1

BO

legislative references

case references

Not previously released to the public in draft form

Price \$0.10

FOI index detail
reference number
I 1017717

subject references

- product rulings
- public rulings
- taxation administration