# TD 98/28W - Income tax: are grants received by small business from the Commonwealth Government Gas Emergency Assistance Fund assessable income?

This cover sheet is provided for information only. It does not form part of *TD 98/28W - Income tax*: are grants received by small business from the Commonwealth Government Gas Emergency Assistance Fund assessable income?

Uhis document has changed over time. This is a consolidated version of the ruling which was published on *7 December 2005* 

**Taxation Determination** 

## TD 98/28

FOI status: may be released Page 1 of 1

### Notice of Withdrawal

#### **Taxation Determination**

Income tax: are grants received by small business from the Commonwealth Government Gas Emergency Assistance Fund assessable income?

Taxation Determination TD 98/28 is withdrawn with effect from today.

- 1. The Taxation Determination provided advice on the assessability of grants received by small business from the Commonwealth Government Gas Emergency Assistance Fund.
- 2. The issue covered in this Determination is now dealt with in Taxation Ruling TR 2005/D17, which issued today.
- 3. Accordingly, this Determination is no longer necessary.

#### **Commissioner of Taxation**

7 December 2005

ATO references

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ATOlaw topic: Income Tax ~~ Assessable income ~~ government payments