

# ***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?*

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



---

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Taxation Determination TD 98/28 is withdrawn with effect from today.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

NO: 2003/11684

ISSN: 1038-8982

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