


# ***PGBR 2003/1A - Product grants and benefits: public rulings***

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## Addendum

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### Product Grant and Benefit Ruling

#### Product grants and benefits: public rulings

This Addendum amends Product Grant and Benefit Ruling PGBR 2003/1 to reflect a recent legislative amendment to the meaning of a 'product grant or benefit law' as defined in section 14ZAAA of the *Taxation Administration Act 1953* (TAA 1953) to include the *Energy Grants (Cleaner Fuels) Scheme Act 2004* (EGCFS Act).

The *Energy Grants (Cleaner Fuels) Scheme (Consequential Amendments) Act 2004* amended section 8 of the *Product Grants and Benefits Administration Act 2000* by adding 'cleaner fuel grants' to the table of grants and benefits covered by the Act and the EGCFS Act as the entitlement Act under which that grant is payable. This amendment in turn has extended the public rulings system for a 'product grant or benefit law' as defined in section 14ZAAA of the TAA 1953 to include the law under which the extent of entitlement to a cleaner fuel grant is worked out.

#### **Product Grant and Benefit Ruling 2003/1 is amended as follows:**

##### **1. Paragraph 1**

Omit the paragraph; substitute:

1. This Ruling outlines the system of binding public rulings that applies to product grant or benefit laws.

##### **2. Paragraph 2**

Omit the second sentence of paragraph 2 and substitute:

As a result of the amendments to the *Product Grants and Benefits Administration Act 2000* (PGBA Act) and the *Taxation Administration Act 1953* (TAA 1953), the existing rulings system under Part IVAAA was extended to apply to product grant or benefit laws (other than to cleaner fuel grants laws under *Energy Grants (Cleaner Fuels) Scheme Act 2004* (EGCFS Act)) from 1 July 2003. Further amendments contained in the *Energy Grants (Cleaner Fuels) Scheme (Consequential Amendments) Act 2004* extend the public rulings system to include cleaner fuel grants laws from 21 April 2004 when the EGCFS Act became law.

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## 3. Paragraph 7

- (a) Omit 'and' after the words '*(Product Stewardship (Oil) Act 2000)*';.
- (b) Omit the fullstop after the words '*(Energy Grants (Credits) Scheme Act 2003)*'; substitute the words'; and'.
- (c) Insert a new dot point:
  - 'cleaner fuel grants *(Energy Grants (Cleaner Fuels) Scheme Act 2004)*.'

## 4. Paragraph 23

Omit the paragraph and substitute:

23. Product grant and benefit public rulings (other than in respect of cleaner fuel grant matters) only apply to arrangements begun to be carried out on or after 1 July 2003 (when the binding rulings system for product grant and benefit laws commenced). A product grant and benefit public ruling in relation to a cleaner fuel grant matter will only apply to arrangements begun to be carried out on or after 18 September 2003 (when entitlement for a cleaner fuel grant under the EGCFS Act 2004 commenced).

## 5. Paragraph 38

In the first sentence after the words 'or benefit law'; insert '(other than in respect of cleaner fuel grant matters)'.

## 6. After Paragraph 38

Insert new paragraph 38A:

38A. The Commissioner has only been able to make public and private rulings on how the cleaner fuel grants laws apply since 21 April 2004 to arrangements entered into on or after 18 September 2003 (the date of commencement for an entitlement under the EGCFS Act).

## 7. Legislative References list

Insert in alphabetical order to the list:

- Energy Grants (Cleaner Fuels) Scheme Act 2004
- Energy Grants (Cleaner Fuels) Scheme (Consequential Amendments) Act 2004

This Addendum applies from 22 December 2004.

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**Commissioner of Taxation**

22 December 2004

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ATO references

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