# PGBR 2003/2W - Product grants and benefits: private rulings

This cover sheet is provided for information only. It does not form part of PGBR 2003/2W - Product grants and benefits: private rulings

This document has changed over time. This is a consolidated version of the ruling which was published on *5 April 2006* 

### **PGBR 2003/2**

FOI status: **may be released** Page 1 of 1

#### Notice of Withdrawal

#### **Product Grant and Benefit Ruling**

## Product grants and benefits: private rulings

Product Grants and Benefits Ruling PGBR 2003/2 is withdrawn with effect from 5 April 2006.

- 1. PGBR 2003/2 outlines the system of binding and reviewable private rulings that applies to product grant or benefit laws after the *Energy Grants (Credits) Scheme Act 2003* became law and following the consequential amendments to the *Product Grants and Benefits Administration Act 2000* and the *Taxation Administration Act 1953* by the *Energy Grants (Credits) Scheme (Consequential Amendments) Act 2003.*
- 2. PGBR 2003/2 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D7, which outlines the system of private rulings following the enactment of the *Tax Laws Amendment* (*Improvements to Self Assessment*) Act (No. 2) 2005. To the extent that the Commissioner's views in PGBR 2003/2 apply in respect of the new provisions, they have been incorporated into TR 2006/D7.

#### **Commissioner of Taxation**

5 April 2006

ATO references

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