

# ***PGBR 2005/2A - Addendum - Energy grants: off-road credits for mining operations***

⚠ This cover sheet is provided for information only. It does not form part of *PGBR 2005/2A - Addendum - Energy grants: off-road credits for mining operations*

⚠ View the [consolidated version](#) for this notice.



## Addendum

---

### **Product Grants and Benefits Ruling**

#### **Energy grants: off-road credits for mining operations**

This Addendum amends Product Grants and Benefits Ruling PGBR 2005/2 to replace in Appendix 1 to the Ruling, the basic decision chart for qualification of an off-road credit for claims made under the category of 'agriculture operations' with the basic decision chart for 'mining operations'.

**Product Grants and Benefits Ruling 2005/2 is amended as follows:**

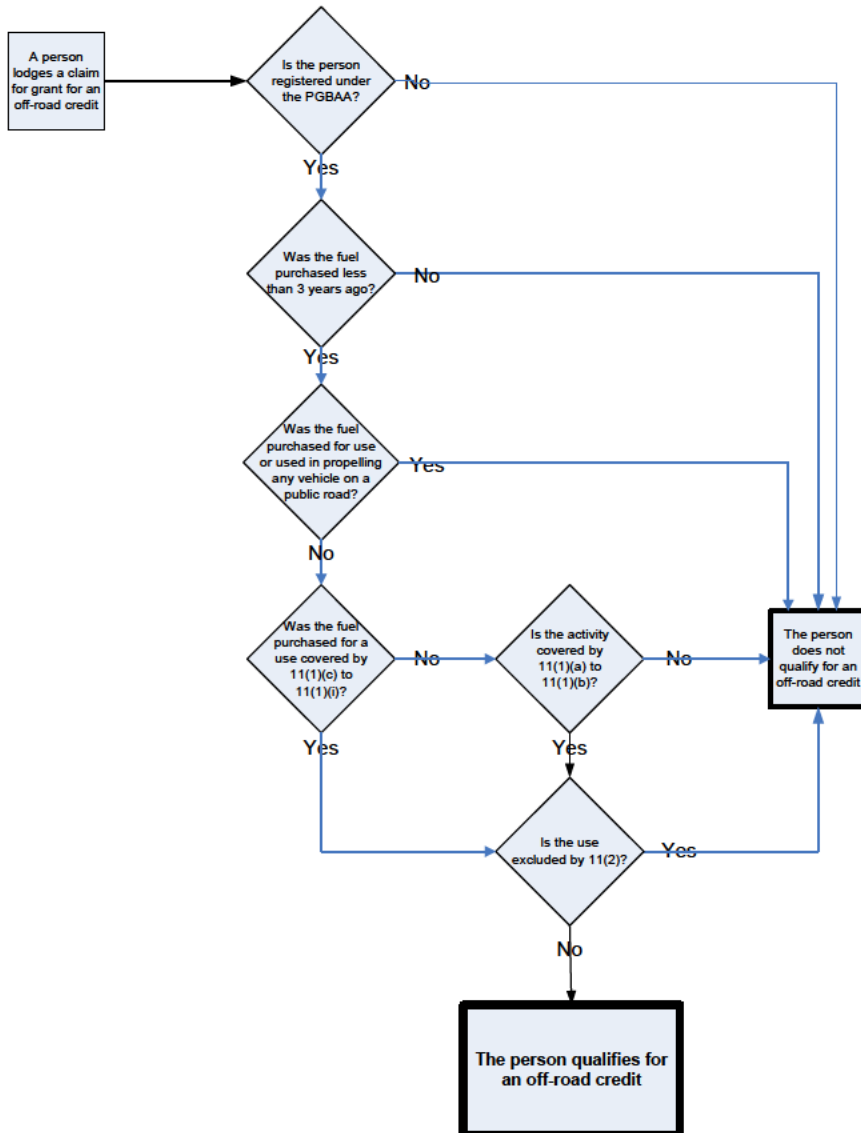
**1. Appendix 1**

Omit the contents of Appendix 1; substitute:

# PGBR 2005/2

## Appendix 1

Basic decision chart for qualification for an off-road credit for claims made under the category of 'mining operations' - paragraphs 118 to 121 of this Ruling



This Addendum applies on and from 1 July 2003.

---

**Commissioner of Taxation**  
11 January 2006

---

### ATO references

NO: 2005/18404  
ISSN: 1449-1583  
ATOlaw topic: Energy Grants (Credits) Scheme ~ Off-road ~ mining