

***PGBR 2012/1PW - Notice of Partial Withdrawal - Product Stewardship (Oil) Benefit: the meaning of the expression 'goods produced from used oil' and the terms 'filtered', 'de-watered', and 'de-mineralised' for the purposes of the Product stewardship for oil benefit scheme.***

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## Notice of Partial Withdrawal

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### Product Grants and Benefits Ruling

Product Stewardship (Oil) Benefit: the meaning of the expression 'goods produced from used oil' and the terms 'filtered', 'de-watered', and 'de-mineralised' for the purposes of the Product stewardship for oil benefit scheme.

Product Grants and Benefits Ruling PGBR 2012/1 is partially withdrawn with effect from today.

1. PGBR 2012/1 discusses the meaning of the expression 'goods produced from used oil' and the terms 'filtered', 'de-watered', and 'de-mineralised' in the *Product Stewardship (Oil) Act 2000* and the *Product Stewardship (Oil) Regulations 2000*.
2. The Administrative Appeals Tribunal (AAT) recently handed down its decision in *Cooper Bros Holdings Pty Ltd trading as Triple R Waste Management v. Commissioner of Taxation* [2013] AATA 99, in which it held that used oil that had been filtered and de-watered was not 'manufactured or produced' for the purposes of excise law. Although in a different context, the Commissioner considers that the Tribunal's reasoning in respect of the term 'manufactured or produced' would also apply for the purposes of determining any Product Stewardship (Oil) benefits.
3. Examples 3 and 5 considered situations in which used oil underwent a filtering and de-watering process, and concluded that the end product was 'produced from used oil'.
4. Examples 3 and 5 are withdrawn.
5. On 23 April 2013, the Commissioner issued a Decision Impact Statement (DIS) outlining the ATO's response to the Cooper Bros case. After the consultation period for the DIS ends, the Commissioner will consider inserting a new oil recycling example or examples in this Ruling and, more generally, will consider adding to the Ruling to incorporate references to the AAT's decision.

ATO references

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