# *PR 1999/95W - Income tax and fringe benefits tax: Product Rulings system*

This cover sheet is provided for information only. It does not form part of *PR 1999/95W - Income tax and fringe benefits tax: Product Rulings system*

This document has changed over time. This is a consolidated version of the ruling which was published on *25 July 2007*

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# Notice of Withdrawal

## Product Ruling

### Income tax and fringe benefits tax: Product Rulings system

Product Ruling PR 1999/95 is withdrawn with effect from today.

1. Product Ruling PR 1999/95 outlined the Product Ruling system and the relevant administrative laws that apply.

2. Product Ruling PR 1999/95 is being replaced by Product Ruling PR 2007/71.

3. The replacement ruling:

- takes into account changes in legislation and relevant court decisions since PR 1999/95 was issued;
- sets out what a Product Ruling is; and
- updates the requirements for submitting a Product Ruling application.

**Commissioner of Taxation**
25 July 2007

ATO references
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