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## Product Ruling

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

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#### *Preamble*

*This Product Ruling is not a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. Product Ruling PR 98/1 explains Product Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

## Withdrawal

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1. This Product Ruling has been withdrawn on 13 October 1999 and replaced by PR 1999/95.

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### Commissioner of Taxation

23 September 1998

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*legislative references*

ATO references

NO 98/8893-4  
98/6626-4  
98/6300-1  
97/9159-1  
97/2803-1

*case references*

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- product rulings
- public rulings
- taxation administration