

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

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Addendum

Product Grant and Benefit Ruling

Product grants and benefits: private rulings

This Addendum amends Product Grant and Benefit Ruling PGBR 2003/2 to reflect a recent legislative amendment to the meaning of a 'product grant or benefit law' as defined in section 14ZAAA of the *Taxation Administration Act 1953* (TAA 1953) to include the *Energy Grants (Cleaner Fuels) Scheme Act 2004* (EGCFS Act).

The *Energy Grants (Cleaner Fuels) Scheme (Consequential Amendments) Act 2004* amended section 8 of the *Product Grants and Benefits Administration Act 2000* by adding 'cleaner fuel grants' to the table of grants and benefits covered by the Act and the EGCFS Act as the entitlement Act under which that grant is payable. This amendment in turn has extended the private rulings system for a 'product grant or benefit law' as defined in section 14ZAAA of the TAA 1953 to include the law under which the extent of entitlement to a cleaner fuel grant is worked out.

Product Grant and Benefit Ruling 2003/2 is amended as follows:

1. Paragraph 1

Omit the paragraph; substitute:

1. This Ruling outlines the system of binding and reviewable private rulings that applies to product grant or benefit laws.

2. Paragraph 2

Omit the second sentence of paragraph 2 and substitute:

As a result of the amendments to the *Product Grants and Benefits Administration Act 2000* (PGBA Act) and the *Taxation Administration Act 1953* (TAA 1953), the existing rulings system under Part IVAA of the TAA 1953 was extended to apply to product grant or benefit laws (other than to cleaner fuel grants laws under the *Energy Grants (Cleaner Fuels) Scheme Act 2004* (EGCFS Act)) from 1 July 2003. Further amendments contained in the *Energy Grants (Cleaner Fuels) Scheme (Consequential Amendments) Act 2004* extended the private ruling system to include cleaner fuel grants laws from 21 April 2004 when the EGCFS Act became law.

3. Paragraph 9

- (a) Omit 'and' after the words '*(Product Stewardship (Oil) Act 2000)*';.
- (b) Omit the fullstop after the words '*(Energy Grants (Credits) Scheme Act 2003)*'; substitute '; and'.
- (c) Insert a new dot point:
 - '*cleaner fuel grants (Energy Grants (Cleaner Fuels) Scheme Act 2004)*.'

4. Paragraph 15

Omit 'paragraph 15' from the second sentence; substitute 'paragraphs 16 and 16A'.

5. After Paragraph 16

Insert new paragraph 16A:

16A. A product grant and benefit private ruling in relation to a cleaner fuel grant matter will only apply to arrangements begun to be carried out on or after 18 September 2003 (the date of commencement for an entitlement under the EGCFs Act).

6. Legislative References list

Insert in alphabetical order to the list:

- Energy Grants (Cleaner Fuels) Scheme Act 2004
- Energy Grants (Cleaner Fuels) Scheme (Consequential Amendments) Act 2004

This Addendum applies from 22 December 2004.

Commissioner of Taxation

22 December 2004

ATO references

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