



# ***PGBR 2004/1W - Product grants and benefits: Energy grants: off-road credits for fishing operations***

 This cover sheet is provided for information only. It does not form part of *PGBR 2004/1W - Product grants and benefits: Energy grants: off-road credits for fishing operations*

 This document has changed over time. This is a consolidated version of the ruling which was published on *19 November 2014*



---

## Notice of Withdrawal

---

### Product Grants and Benefits Ruling

### Energy grants: off-road credits for fishing operations

Product Grants and Benefits Ruling PGBR 2004/1 is withdrawn with effect from today.

1. This Ruling explains the off-road credit entitlements for fishing operations under the *Energy Grants (Credits) Scheme Act 2003* (EGCS Act) (repealed). In particular, the Ruling explains:

- the definition of 'fish' in subsection 34(2)
- 'farming of fish' in paragraph 34(1)(b)
- 'construction of ponds, tanks or other structures to contain fish' in paragraph 34(1)(c)
- 'pearling operations' in paragraph 34(1)(e), and
- the operation of the exclusions contained in paragraphs 34(1)(h) and 34(1)(i).

2. This Ruling is withdrawn and ceased to have effect on 1 July 2012, the date of repeal of the EGCS Act (repealed).

3. This Ruling continues to apply, in respect of the EGCS Act (repealed), to all taxpayers within the specified class who purchased or imported into Australia off-road diesel fuel for use in fishing operations as defined in Subdivision C of Division 3 of the EGCS Act (repealed) in the period the Act was in force; being 1 July 2003 up to and including 30 June 2012.

---

**Commissioner of Taxation**  
19 November 2014

---

ATO references

NO: 1-5RTYPRK

ISSN: 1149-1583

ATOlaw topic: Energy Grants (Credits) Scheme ~~ Off-road ~~ fishing  
Excise ~~ Petroleum

---

**© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).