


PGBR 2005/2A - Addendum - Energy grants: off-road credits for mining operations

 This cover sheet is provided for information only. It does not form part of *PGBR 2005/2A - Addendum - Energy grants: off-road credits for mining operations*

 View the [consolidated version](#) for this notice.



Addendum

Product Grants and Benefits Ruling

Energy grants: off-road credits for mining operations

This Addendum amends Product Grants and Benefits Ruling PGBR 2005/2 to replace in Appendix 1 to the Ruling, the basic decision chart for qualification of an off-road credit for claims made under the category of 'agriculture operations' with the basic decision chart for 'mining operations'.

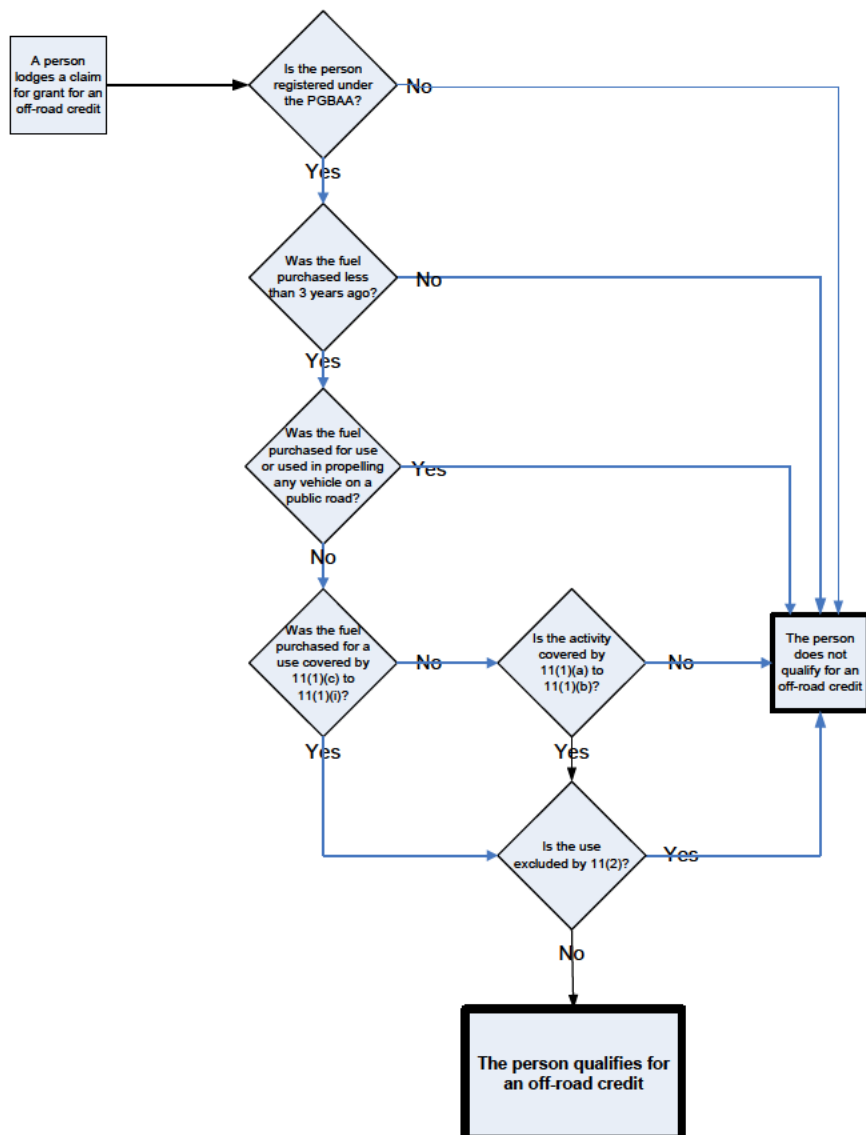
Product Grants and Benefits Ruling 2005/2 is amended as follows:

1. Appendix 1

Omit the contents of Appendix 1; substitute:

Appendix 1

Basic decision chart for qualification for an off-road credit for claims made under the category of 'mining operations' - paragraphs 118 to 121 of this Ruling



This Addendum applies on and from 1 July 2003.

Commissioner of Taxation

11 January 2006

ATO references

NO: 2005/18404

ISSN: 1449-1583

ATOlaw topic: Energy Grants (Credits) Scheme ~~ Off-road ~~ mining