

# ***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*



---

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Product Ruling PR 1999/95 is withdrawn with effect from today.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

NO: 2006/20258  
ISSN: 1441-1172  
ATOlaw topic: Income Tax ~~ Product ~~ administration