

# ***PR 1998/1W - Income tax and fringe benefits tax: Product Rulings system***

⚠ This cover sheet is provided for information only. It does not form part of *PR 1998/1W - 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 *13 October 1999*



---

## Product Ruling

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

---

#### *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

---

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 This Product Ruling has been withdrawn on 13 October 1999 and replaced by PR 1999/95.

---

### Commissioner of Taxation

23 September 1998

---

ISSN 1441 - 1172

*legislative references*

ATO references

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

*case references*

BO

Not previously released to the public in draft form

Price \$0.10

FOI index detail  
*reference number*  
I 1017717

*subject references*

- product rulings
- public rulings
- taxation administration