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**Public Ruling
General:**

**WITHDRAWAL OF FUEL SUBSIDY ACT
PUBLIC RULINGS**

A Public Ruling, when issued, is the published view of the Commissioner of State Revenue (the Commissioner) on the particular topic to which it relates. It therefore replaces and overrides any existing private rulings, memoranda, manuals and advice provided by the Commissioner in respect of the issue(s) it addresses. Where a change in legislation or case law (the law) affects the content of a Public Ruling, the change in the law overrides the Public Ruling—that is, the Commissioner will determine the tax liability or eligibility for a concession, grant or exemption, as the case may be, in accordance with the law.

What this Ruling is about

1. The *Fuel Subsidy Repeal and Revenue and Other Legislation Amendment Act 2009* repealed the *Fuel Subsidy Act 1997* (the Fuel Subsidy Act) with effect from 1 July 2009.
2. Public Ruling GEN001 – *Public Ruling system: explanation and status* permits the Commissioner to issue a single General (GEN) Public Ruling to withdraw all of the Public Rulings in relation to a particular Act.
3. The purpose of this Public Ruling is to withdraw all Public Rulings previously issued by the Commissioner in relation to the Fuel Subsidy Act.

Ruling and explanation

4. All Public Rulings previously issued by the Commissioner in relation to the Fuel Subsidy Act are withdrawn.

Date of effect

5. This Public Ruling takes effect from the date of issue.

David Smith
Commissioner of State Revenue
Date of Issue 9 December 2011

References

Public Ruling	Issued	Dates of effect	
		From	To
GEN010.1	9 December 2011	9 December 2011	Current