PR 2000/44W - Income tax: Parkview Orchard Project

Uncome tax: Parkview Orchard Project

UThis document has changed over time. This is a consolidated version of the ruling which was published on *21 March 2001*



Australian Taxation Office

FOI status:	may be	released
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Product Ruling **PR 2000/44**

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Notice of Withdrawal

Income tax: Parkview Orchard Project

Product Ruling PR 2000/44 is withdrawn with effect from today.

Paragraphs 37 and 38 of Product Ruling PR 2000/44 states deductions are available to a Grower who invests in the Project before 30 June 2000. Paragraph 22 states "Growers who make payments toward the Project under the Management Agreement that is to be executed no later than 30 June 2000 being for licence fees, administration and management fees, and payment for the acquisition or lease of trees."

The Product Ruling has no application to investors in the Project as the Project commenced after 30 June 2000. The Product Ruling will therefore be withdrawn.

Commissioner of Taxation 21 March 2001

ATO references: NO T2000/13746 BO ISSN: 1441 - 1172