



# ***PR 2001/92W - Income tax: Grampians Olive Project 2001***

 This cover sheet is provided for information only. It does not form part of *PR 2001/92W - Income tax: Grampians Olive Project 2001*

 This document has changed over time. This is a consolidated version of the ruling which was published on *18 June 2003*



## **Notice of Withdrawal**

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### **Product Ruling**

### **Income tax: Grampians Olive Project 2001**

Product Ruling PR 2001/92 is withdrawn with effect from today.

We have reviewed the Grampians Olive Project 2001 and determined that the arrangement, as implemented, is materially different from that described in the Ruling on the following grounds:

1. the Project arrangement as implemented involved seven separate partnerships which entered into separate sets of agreements, and
2. work to be completed by 30 June 2001 under the Planting Agreement and the Construction of Water Facilities Agreement was not completed by that date.

As a result, there is no class of persons to whom the Ruling applies.

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**Commissioner of Taxation**

18 June 2003

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ATO references:

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