



# ***PR 2004/14W - Income tax: Film Investment - 'Clancy of the Overflow'***

 This cover sheet is provided for information only. It does not form part of *PR 2004/14W - Income tax: Film Investment - 'Clancy of the Overflow'*

 This document has changed over time. This is a consolidated version of the ruling which was published on *9 February 2005*



# Notice of Withdrawal

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## Product Ruling

### Income tax: Film Investment – ‘Clancy of the Overflow’

Product Ruling PR 2004/14 is withdrawn with effect from today.

1. Product Ruling PR 2004/14 set out the Commissioner’s opinion on the tax consequences for persons participating in the Clancy of the Overflow Film Investment (the Project) provided the minimum subscription was achieved by 30 June 2004.
2. The minimum subscription was not met and the Project did not proceed on or before 30 June 2004. Product Ruling PR 2004/14 has no application as it does not rule on the tax consequences for any taxpayer.

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**Commissioner of Taxation**  
9 February 2005

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ATO references

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