



# ***PR 2004/86W - Income tax: Northern Rivers Coffee Project No. 3 (Second Supplementary Product Disclosure Statement) - Pre 1 February 2005 Growers***

 This cover sheet is provided for information only. It does not form part of *PR 2004/86W - Income tax: Northern Rivers Coffee Project No. 3 (Second Supplementary Product Disclosure Statement) - Pre 1 February 2005 Growers*

 This document has changed over time. This is a consolidated version of the ruling which was published on *31 May 2006*



# Notice of Withdrawal

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## Product Ruling

### Income tax: Northern Rivers Coffee Project No. 3 (Second Supplementary Product Disclosure Statement) – Pre 1 February 2005 Growers

Product Ruling PR 2004/86 is withdrawn with effect from today.

1. Product Ruling PR 2004/86 sets out the Commissioner's opinion on the tax consequences for persons participating in the Northern Rivers Coffee Project No. 3 (Second Supplementary Product Disclosure Statement) Pre 1 February 2005 Growers by entering into a Licence Agreement and a Plantation Management Agreement for the purpose of carrying on a commercial horticulture project. This Product Ruling applied to persons who entered the Project during the period 8 September 2004 and on or before 31 January 2005.

2. No taxpayers entered into the arrangement described in the Product Ruling during the period 8 September 2004 and on or before 31 January 2005. Therefore, Product Ruling PR 2004/86 has no application as it does not rule on the tax consequences for any taxpayer.

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**Commissioner of Taxation**

31 May 2006

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ATO references

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