PR 2005/114W - Income tax: Film Investment - 'Vista Bay'

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UThis document has changed over time. This is a consolidated version of the ruling which was published on *6 September 2006*

Australian Government



Australian Taxation Office

FOI status: may be released

PR 2005/114

Product Ruling

Notice of Withdrawal

Product Ruling

Income tax: Film Investment - 'Vista Bay'

Product Ruling PR 2005/114 is withdrawn with effect from today.

1. Product Ruling PR 2005/114 set out the Commissioner's opinion on the tax consequences for an investor who contributed capital money toward the production of the film entitled 'Vista Bay', provided investment funds totalling \$2,626,978 (GST inclusive) were secured and the Investment Deed and Production and Investment Agreement was executed on or before 30 June 2006.

2. No capital contributions of money were received from investors on or before 30 June 2006. Therefore Product Ruling PR 2005/114 has no application as it does not rule on the tax consequences for any investor.

Commissioner of Taxation 6 September 2006

ATO referencesNO:2005/18404ISSN:1441-1172ATOlaw topic:Income Tax ~~ Product ~~ film industry