



# ***PR 2005/86W - Income tax: Sunwest Citrus Project - Early Growers***

 This cover sheet is provided for information only. It does not form part of *PR 2005/86W - Income tax: Sunwest Citrus Project - Early Growers*

 This document has changed over time. This is a consolidated version of the ruling which was published on *26 July 2006*



## Notice of Withdrawal

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### Product Ruling

### Income tax: Sunwest Citrus Project – Early Growers

Product Ruling PR 2005/86 is withdrawn with effect from today.

1. Product Ruling PR 2005/86 dealt with the tax consequences of investing in the Project by Growers entering into an Allotment Agreement and a Management Agreement between 1 June 2005 and 15 June 2005 to grow and cultivate citrus trees for harvesting and selling citrus.
2. The promoter has since advised the Tax Office that the Project did not proceed, and therefore, no interests were sold between 1 June 2005 and 15 June 2005. Therefore, PR 2005/86 has no application as it does not rule on the tax consequences for any entity.

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**Commissioner of Taxation**

26 July 2006

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ATO references

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