



PR 2005/87W - Income tax: Sunwest Citrus Project - Late Growers (from 1 July 2005 to 15 June 2006)

 This cover sheet is provided for information only. It does not form part of *PR 2005/87W - Income tax: Sunwest Citrus Project - Late Growers (from 1 July 2005 to 15 June 2006)*

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



Notice of Withdrawal

Product Ruling

Income tax: Sunwest Citrus Project – Late Growers (from 1 July 2005 to 15 June 2006)

Product Ruling PR 2005/87 is withdrawn with effect from today.

1. Product Ruling PR 2005/87 dealt with the tax consequences of investing in the Project by Growers entering into an Allotment Agreement and a Management Agreement between 1 July 2005 and 15 June 2006 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 July 2005 and 15 June 2006. Therefore, PR 2005/87 has no application as it does not rule on the tax consequences for any entity.

Commissioner of Taxation

26 July 2006

ATO references

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