



# ***PR 2005/91W - Income tax: 2005 Swan Hill Wholesale Almond Grower Project - 2006 Growers***

 This cover sheet is provided for information only. It does not form part of *PR 2005/91W - Income tax: 2005 Swan Hill Wholesale Almond Grower Project - 2006 Growers*

 This document has changed over time. This is a consolidated version of the ruling which was published on *27 September 2006*



# Notice of Withdrawal

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## Product Ruling

### Income tax: 2005 Swan Hill Wholesale Almond Grower Project – 2006 Growers

Product Ruling PR 2005/91 is withdrawn with effect from today.

1. Product Ruling PR 2005/91 sets out the Commissioner's opinion on the tax consequences for entities entering into an Allotment Sub-leased Agreement and an Allotment Management Agreement on or between 1 July 2005 and 15 June 2006 to grow and cultivate almond trees for harvesting and selling almonds.
2. The Project did not proceed as no entities entered into the Project on or between 1 July 2005 and 15 June 2006 and there is no class of persons to whom this ruling can apply. Accordingly this Ruling is now withdrawn.

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**Commissioner of Taxation**  
27 September 2006

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#### ATO references

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