## PR 2006/38W - Income tax: Premium Plantations Combined Hardwood Project 2006 (1 July 2006 to 30 September 2006 Growers)

• This cover sheet is provided for information only. It does not form part of *PR 2006/38W* - *Income tax: Premium Plantations Combined Hardwood Project 2006 (1 July 2006 to 30 September 2006 Growers)* 

UThis document has changed over time. This is a consolidated version of the ruling which was published on *28 June 2006* 

Australian Government



**Australian Taxation Office** 

FOI status: may be released

## Notice of Withdrawal

## **Product Ruling**

Income tax: Premium Plantations Combined Hardwood Project 2006 (1 July 2006 to 30 September 2006 Growers)

Product Ruling

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PR 2006/3

Product Ruling PR 2006/38 is withdrawn with effect from today.

1. Product Ruling PR 2006/38 sets out the Commissioner's opinion on the tax consequences for entities participating in the Premium Plantations Combined Hardwood Project 2006 (1 July 2006 to 30 September 2006 Growers) for the purpose of carrying on a commercial afforestation business.

2. After a review of the Project by the holding company of the Responsible Entity, it was decided not to proceed with the Project. Therefore, PR 2006/38 has no application as it does not rule on the tax consequences for any entity.

## **Commissioner of Taxation** 28 June 2006

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