



# ***PR 2009/29W - Income tax: AIL Almond Grower Project - Miralie: 2009 Growers (to 15 June 2009)***

 This cover sheet is provided for information only. It does not form part of *PR 2009/29W - Income tax: AIL Almond Grower Project - Miralie: 2009 Growers (to 15 June 2009)*

 This document has changed over time. This is a consolidated version of the ruling which was published on *5 August 2009*



# Notice of Withdrawal

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## Product Ruling

### Income tax: AIL Almond Grower Project – Miralie: 2009 Growers (to 15 June 2009)

Product Ruling PR 2009/29 is withdrawn with effect from today.

1. Product Ruling PR 2009/29 set out the Commissioner's opinion on the tax consequences for persons participating in the AIL Almond Grower Project – Miralie: 2009 Growers (to 15 June 2009) (the Project) by entering into an Allotment Management Agreement and an Allotment Sub-Lease Agreement for the purpose of carrying on a commercial horticultural project.
2. The Project did not proceed, therefore, no investors have been able to enter into the Project as Growers. Product Ruling PR 2009/29 has no application as it does not rule on the tax consequences for any taxpayer.

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**Commissioner of Taxation**  
5 August 2009

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#### ATO references

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