

# ***PR 2010/12W - Income tax: TFS Spicatum Project 2010***

 This cover sheet is provided for information only. It does not form part of *PR 2010/12W - Income tax: TFS Spicatum Project 2010*

 This document has changed over time. This is a consolidated version of the ruling which was published on *27 April 2011*



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# Notice of Withdrawal

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## Product Ruling

### Income tax: TFS Spicatum Project 2010

Product Ruling PR 2010/12 is withdrawn with effect from today.

1. Product Ruling PR 2010/12 sets out the Commissioner's opinion on the tax consequences for entities that acquire forestry interests in the forestry managed investment scheme known as the TFS Spicatum Project 2010 (the Project).
2. The Project was not marketed and no entities were accepted to participate in the Project. Product Ruling PR 2010/12 has no application as it does not rule on the tax consequences for any entity.

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**Commissioner of Taxation**

27 April 2011

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ATO references

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