



PR 2011/10W - Income tax: ALL Almond Grower Project - 2010 (2011 Growers) (on or before 15 June 2011)

 This cover sheet is provided for information only. It does not form part of *PR 2011/10W - Income tax: ALL Almond Grower Project - 2010 (2011 Growers) (on or before 15 June 2011)*

 This document has changed over time. This is a consolidated version of the ruling which was published on *11 December 2013*



Notice of Withdrawal

Product Ruling

Income tax: AIL Almond Grower Project - 2010 (2011 Growers) (on or before 15 June 2011)

Product Ruling PR 2011/10 is withdrawn with effect from today.

1. This Product Ruling has been withdrawn in accordance with subsection 358-20(1) of Schedule 1 to the *Taxation Administration Act 1953*, which states the Commissioner may withdraw a public ruling either wholly or to an extent.
2. Product Ruling PR 2011/10 set out the Commissioner's opinion on the tax consequences for persons participating in the AIL Almond Grower Project - 2010 (2011 Growers) (on or before 15 June 2011) ('the Project'), a managed investment scheme, entered into for the purpose of establishing and harvesting Almond trees in Australia.
3. Almond Investors Limited ('AIL' the Responsible Entity) advised that the key orchard management services for the Project have ceased and from 1 July 2011, the Growers ceased to be part of the Project.
4. From 1 July 2011, there is no class of entity to which Product Ruling PR 2011/10 applies.

Commissioner of Taxation
11 December 2013

ATO references

NO: 1-52T45KT
ISSN: 1441-1172
ATOLaw topic: Income Tax~~Product~~orchards

**© AUSTRALIAN TAXATION OFFICE FOR THE
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).