



# ***PR 2001/142W - Income tax: WRF Kangaroo Island Plantations 2002***

 This cover sheet is provided for information only. It does not form part of *PR 2001/142W - Income tax: WRF Kangaroo Island Plantations 2002*

 This document has changed over time. This is a consolidated version of the ruling which was published on *25 June 2003*



## Notice of Withdrawal

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### **Product Ruling**

### **Income tax: WRF Kangaroo Island Plantations 2002**

Product Ruling PR 2001/142 is withdrawn with effect from today.

1. PR 2001/142 set out the Commissioner's opinion on the way in which certain tax laws apply to Growers who took part in the WRF Kangaroo Island Plantations 2002 ('the 2002 Project'). This Ruling applied to Growers who were accepted to participate in the Project between 31 October 2001 and 30 June 2002.
2. Following a special resolution of the Growers in the WRF Kangaroo Island Plantations Project ('the 2000 Project') and the 2002 Project, the 2000 Project was merged with the 2002 Project.
3. That special resolution affects all Growers in the 2000 Project and the 2002 Project. Product Ruling PR 2002/64 which relates to the 2002 Project is also being withdrawn from today.
4. The merged arrangement is dealt with in Product Ruling PR 2003/48 which issues today.

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**Commissioner of Taxation**

25 June 2003

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ATO references

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