


# ***PR 2001/38W - Income tax: Paulownia Timber Plantations Project No. 1***

 This cover sheet is provided for information only. It does not form part of *PR 2001/38W - Income tax: Paulownia Timber Plantations Project No. 1*

 This document has changed over time. This is a consolidated version of the ruling which was published on *19 November 2003*



## Notice of Withdrawal

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### **Product Ruling**

#### **Income tax: Paulownia Timber Plantation Project No.1**

Product Ruling PR 2001/38 is withdrawn with effect from today.

Product Ruling PR 2001/38 sets out the Commissioner's opinion on the tax consequences for persons participating in the Paulownia Timber Plantation Project No.1 (the Project) by entering into a Licence and a Farming Agreement for the purpose of carrying on a commercial forestry project.

As the minimum subscription requirement was not met, the Project did not proceed.

Product Ruling PR 2001/38 has no application as it does not rule on the tax consequences for any taxpayer.

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**Commissioner of Taxation**

19 November 2003

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ATO references

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