

PR 2002/70W - Income tax: Film Investment - 'Hating Alison Ashley'

 This cover sheet is provided for information only. It does not form part of *PR 2002/70W - Income tax: Film Investment - 'Hating Alison Ashley'*

 This document has changed over time. This is a consolidated version of the ruling which was published on *21 January 2004*



Notice of Withdrawal

Product Ruling

Income tax: Film Investment – ‘Hating Alison Ashley’

Product Ruling PR 2002/70 is withdrawn with effect from today. It is replaced by Product Ruling PR 2004/6 which issues today.

1. PR 2002/70 relates to a project that involved the production of an Australian feature film to be titled ‘Hating Alison Ashley’. Under the terms of the arrangement investors were to make capital contributions towards the production of the film on or before 30 June 2002 and acquire an interest in the copyright of the film in proportion to their contribution.

2. Paragraphs 23, 24 and 29 of PR 2002/70 required investors to make capital contributions toward the production of the Film on or before 30 June 2002. As no contributions were received from investors, on or before 30 June 2002, PR 2002/70 has no application to any investors and will be withdrawn.

Commissioner of Taxation

21 January 2004

ATO references

NO: 2003/11684

ISSN: 1441-1172