



PR 2004/102W - Income tax: Barkworth Olive Estates - Riverina

 This cover sheet is provided for information only. It does not form part of *PR 2004/102W - Income tax: Barkworth Olive Estates - Riverina*

 This document has changed over time. This is a consolidated version of the ruling which was published on *10 May 2006*



Notice of Withdrawal

Product Ruling

Income tax: Barkworth Olive Estates – Riverina

Product Ruling PR 2004/102 is withdrawn with effect from today.

1. Product Ruling PR 2004/102 set out the Commissioner's opinion on the tax consequences for entities participating in the Barkworth Olive Estates – Riverina ('the Project') by acquiring a parcel of land ('a Farm') and entering into a Management Agreement for the purpose of carrying on a commercial olive project.
2. The Project did not proceed as no Farms were sold on or before 31 May 2005. PR 2004/102 has no application as it does not rule on the tax consequences for any taxpayer.

Commissioner of Taxation
10 May 2006

ATO references

NO: 2005/18404
ISSN: 1441-1172
ATOlaw topic: Income Tax ~~ Product ~~ olives