



# ***PR 2005/114W - Income tax: Film Investment - 'Vista Bay'***

 This cover sheet is provided for information only. It does not form part of *PR 2005/114W - Income tax: Film Investment - 'Vista Bay'*

 This document has changed over time. This is a consolidated version of the ruling which was published on *6 September 2006*



# Notice of Withdrawal

---

## Product Ruling

### Income tax: Film Investment – ‘Vista Bay’

Product Ruling PR 2005/114 is withdrawn with effect from today.

1. Product Ruling PR 2005/114 set out the Commissioner's opinion on the tax consequences for an investor who contributed capital money toward the production of the film entitled 'Vista Bay', provided investment funds totalling \$2,626,978 (GST inclusive) were secured and the Investment Deed and Production and Investment Agreement was executed on or before 30 June 2006.
2. No capital contributions of money were received from investors on or before 30 June 2006. Therefore Product Ruling PR 2005/114 has no application as it does not rule on the tax consequences for any investor.

---

**Commissioner of Taxation**

6 September 2006

---

#### ATO references

NO: 2005/18404

ISSN: 1441-1172

ATOlaw topic: Income Tax ~~ Product ~~ film industry