



# ***PR 2005/75W - Income tax: 2005 Timbercorp Citrus Project - Post 30 June Growers***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *27 September 2006*



# Notice of Withdrawal

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## Product Ruling

### Income tax: 2005 Timbercorp Citrus Project – Post 30 June Growers

Product Ruling PR 2005/75 is withdrawn with effect from today.

1. Product Ruling PR 2005/75 sets out the Commissioner's opinion on the tax consequences for entities entering into Licence Agreements and a Management Agreement on or between 1 July 2005 and 30 September 2005 to grow and cultivate citrus trees for harvesting and selling citrus.
2. The Project did not proceed as there were no subscriptions available for entities to enter into the Project on or between 1 July 2005 and 30 September 2006. Accordingly this Ruling is now withdrawn.

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**Commissioner of Taxation**  
27 September 2006

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#### ATO references

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