


# ***PR 2005/98W - Income tax: Becker Filmed Entertainment Fund***

 This cover sheet is provided for information only. It does not form part of *PR 2005/98W - Income tax: Becker Filmed Entertainment Fund*

 This document has changed over time. This is a consolidated version of the ruling which was published on *31 August 2005*



# Notice of Withdrawal

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## Product Ruling

### Income tax: Becker Filmed Entertainment Fund

Product Ruling PR 2005/98 is withdrawn with effect from today.

1. Product Ruling PR 2005/98 set out the Commissioner's opinion on the tax consequences for persons participating in the Becker Filmed Entertainment Fund ('the Project') who sign the Application Form, become one of the first owners of a Copyright interest in the Selected Films and who use that Copyright interest to derive assessable income by way of licence fees.
2. The minimum subscription was not met and the Project did not proceed. Product Ruling PR 2005/98 has no application as it does not rule on the tax consequences for any taxpayer.

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**Commissioner of Taxation**

31 August 2005

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#### ATO references

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