

# ***PR 2006/110W - Income tax: Primary Yield Cropping Project No. 2 - for entities accepted into the Project on or before 15 June 2006***

⚠ This cover sheet is provided for information only. It does not form part of *PR 2006/110W - Income tax: Primary Yield Cropping Project No. 2 - for entities accepted into the Project on or before 15 June 2006*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *2 August 2006*



## Notice of Withdrawal

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### Product Ruling

#### Income tax: Primary Yield Cropping Project No. 2 – for entities accepted into the Project on or before 15 June 2006

Product Ruling PR 2006/110 is withdrawn with effect from today.

1. Product Ruling PR 2006/110 sets out the Commissioner's opinion on the tax consequences for entities participating in the Primary Yield Cropping Project No. 2 (for entities accepted into the Project on or before 15 June 2006) by entering into a Lease and a Management Agreement for the purpose of carrying on a commercial cropping project.
2. The Project did not proceed as no entities entered into the scheme described in the Product Ruling during the relevant period. Therefore, Product Ruling PR 2006/110 has no application as it does not rule on the tax consequences for any entity.

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**Commissioner of Taxation**

2 August 2006

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ATO references

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