



PR 2006/112W - Income tax: Australian Cricket Bat Willow Project - Product Disclosure Statement 2006 (2006 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

Product Ruling

Income tax: Australian Cricket Bat Willow Project – Product Disclosure Statement 2006 (2006 Growers)

Product Ruling PR 2006/112 is withdrawn with effect from today.

1. Product Ruling PR 2006/112 sets out the Commissioner's opinion on the tax consequences for entities participating in the Australian Cricket Bat Willow Project – Product Disclosure Statement 2006 (2006 Growers) by entering into a Plantation Lease and a Plantation Management Agreement for the purpose of harvesting and selling timber.
2. The Project did not proceed as no entities entered into the scheme described in the Product Ruling during the relevant period. Therefore, PR 2006/112 has no application as it does not rule on the tax consequences for any entity.

Commissioner of Taxation

27 September 2006

ATO references

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ATOlaw topic: Income Tax ~~ Product ~~ timber