



PR 2006/117W - Income tax: Heathcote Ridge Vineyard Project (October 2006 Growers)

 This cover sheet is provided for information only. It does not form part of *PR 2006/117W - Income tax: Heathcote Ridge Vineyard Project (October 2006 Growers)*

 This document has changed over time. This is a consolidated version of the ruling which was published on *22 August 2007*



Notice of Withdrawal

Product Ruling

Income tax: Heathcote Ridge Vineyard Project (October 2006 Growers)

Product Ruling PR 2006/117 is withdrawn with effect from today.

1. Product Ruling PR 2006/117 sets out the Commissioner's opinion on the tax consequences for persons participating in the project titled Heathcote Ridge Vineyard Project (October 2006 Growers).
2. The Tax Office has been advised that no investment monies were raised and the scheme as described in Product Ruling PR 2006/117 did not proceed.
3. As a result, there is no class of persons to whom the Ruling applies.

Commissioner of Taxation

22 August 2007

ATO references

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ATOlaw topic: Income Tax ~~ Product ~~ vineyards & wineries