


PR 2006/17W - Income tax: Oxley Plantations Macadamia Project 2006

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



Notice of Withdrawal

Product Ruling

Income tax: Oxley Plantations Macadamia Project 2006

Product Ruling PR 2006/17 is withdrawn with effect from today.

1. Product Ruling PR 2006/17 sets out the Commissioner's opinion on the tax consequences for entities participating in the Oxley Plantations Macadamia Project 2006 by entering into a Land Use Agreement and a Management Agreement for the purpose of carrying on a commercial horticulture project.
2. The minimum subscription was not met and the Project did not proceed. Therefore, Product Ruling PR 2006/17 has no application as it does not rule on the tax consequences for any entity.

Commissioner of Taxation
2 August 2006

ATO references

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