# PR 2006/99W - Income tax: WA Blue Gum Project 2006 (Growers not in Joint Venture)

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Australian Government



Australian Taxation Office

Page status: legally binding

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Product Ruling

#### **Product Ruling**

Income tax: WA Blue Gum Project 2006 (Growers not in Joint Venture)

#### 0 This publication provides you with the following level of protection:

This publication (excluding appendixes) is a public ruling for the purposes of the Taxation Administration Act 1953.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, we must apply the law to you in the way set out in the ruling (or in a way that is more favourable for you if we are satisfied that the ruling is incorrect and disadvantages you, and we are not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

### Withdrawal

1. This Product Ruling is withdrawn and ceases to have effect after 30 June 2009. The Ruling continues to apply, in respect of the relevant provisions ruled upon, to all entities within the specified class who enter into the scheme specified below. Thus, the Ruling continues to apply to those entities, even following its withdrawal, who entered into the specified scheme prior to withdrawal of the Ruling. This is subject to there being no change in the scheme or in the entities' involvement in the scheme.

**Commissioner of Taxation** 31 May 2006

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(1984) 6 FCR 202; 84 ATC 4929;

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