



PR 2010/3W - Income tax: AIL Almond Grower Project - 2010 (on or before 15 June 2010)

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 This document has changed over time. This is a consolidated version of the ruling which was published on *20 November 2013*



Notice of Withdrawal

Product Ruling

Income tax: AIL Almond Grower Project - 2010 (on or before 15 June 2010)

Product Ruling PR 2010/3 is withdrawn with effect from today.

1. This Product Ruling has been withdrawn in accordance with subsection 358-20(1) of Schedule 1 to the *Taxation Administration Act 1953*, which states the Commissioner may withdraw a public ruling either wholly or to an extent.
2. Product Ruling PR 2010/3 set out the Commissioner's opinion on the tax consequences for persons participating in the AIL Almond Grower Project - 2010 (on or before 15 June 2010) ('the Project'), a managed investment scheme, entered into for the purpose of establishing and harvesting Almond trees in Australia.
3. Almond Investors Limited ('AIL' the Responsible Entity) advised that the key orchard management services for the Project ceased on 30 June 2012, and from 1 July 2012 the Growers ceased to be part of the Project.
4. From 1 July 2012, there is no class of entity to which Product Ruling PR 2010/3 applies.

Commissioner of Taxation
20 November 2013

ATO references

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