



PR 2012/1W - Income tax: 2012 Grain Co-Production Project

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 This document has changed over time. This is a consolidated version of the ruling which was published on *19 September 2012*



Notice of Withdrawal

Product Ruling

Income tax: 2012 Grain Co-Production Project

Product Ruling PR 2012/1 is withdrawn with effect from today.

1. Product Ruling PR 2012/1 sets out the Commissioner's opinion on the tax consequences for entities that acquired Co-Production Units in an agribusiness managed investment scheme known as the 2012 Grain Co-Production Project (the Project).
2. No applications were accepted and the Project did not proceed. PR 2012/1 has no application as it does not rule on the tax consequences for any taxpayer.

Commissioner of Taxation

19 September 2012

ATO references:

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ATOlaw topic: Income Tax ~~ Product ~~ agribusiness