



PR 2004/86W - Income tax: Northern Rivers Coffee Project No. 3 (Second Supplementary Product Disclosure Statement) - Pre 1 February 2005 Growers

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 This document has changed over time. This is a consolidated version of the ruling which was published on *31 May 2006*



Notice of Withdrawal

Product Ruling

Income tax: Northern Rivers Coffee Project No. 3 (Second Supplementary Product Disclosure Statement) – Pre 1 February 2005 Growers

Product Ruling PR 2004/86 is withdrawn with effect from today.

1. Product Ruling PR 2004/86 sets out the Commissioner's opinion on the tax consequences for persons participating in the Northern Rivers Coffee Project No. 3 (Second Supplementary Product Disclosure Statement) Pre 1 February 2005 Growers by entering into a Licence Agreement and a Plantation Management Agreement for the purpose of carrying on a commercial horticulture project. This Product Ruling applied to persons who entered the Project during the period 8 September 2004 and on or before 31 January 2005.

2. No taxpayers entered into the arrangement described in the Product Ruling during the period 8 September 2004 and on or before 31 January 2005. Therefore, Product Ruling PR 2004/86 has no application as it does not rule on the tax consequences for any taxpayer.

Commissioner of Taxation

31 May 2006

ATO references

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ATOLaw topic: Income Tax ~~ Product ~~ crops - other