



***CR 2007/62W - Income tax: assessable income:  
employees of Inco Australia Management Pty Ltd  
working in New Caledonia on the Goro Nickel Project  
process plant***

 This cover sheet is provided for information only. It does not form part of *CR 2007/62W - Income tax: assessable income: employees of Inco Australia Management Pty Ltd working in New Caledonia on the Goro Nickel Project process plant*

 This document has changed over time. This is a consolidated version of the ruling which was published on *5 September 2012*



# Notice of Withdrawal

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## Class Ruling

Income tax: assessable income:  
employees of Inco Australia Management  
Pty Ltd working in New Caledonia on the  
Goro Nickel Project process plant

Class Ruling CR 2007/62 is withdrawn with effect from today.

1. Class Ruling CR 2007/62 sets out the Commissioner's views for Australian resident employees of Inco Australia Management Pty Ltd (Inco) who are employed on the commissioning phase of the development of the nickel process plant at the Goro Nickel Project site in New Caledonia.
2. Class Ruling CR 2007/62 is withdrawn because the defined class of entities to which Class Ruling CR 2007/62 applies no longer exists.

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**Commissioner of Taxation**  
5 September 2012

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### ATO references

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