



# ***PR 2011/3W - Income tax: Arafura Pearl Project 2011***

 This cover sheet is provided for information only. It does not form part of *PR 2011/3W - Income tax: Arafura Pearl Project 2011*

 This document has changed over time. This is a consolidated version of the ruling which was published on *22 June 2011*



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# Notice of Withdrawal

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## Product Ruling

### Income tax: Arafura Pearl Project 2011

Product Ruling PR 2011/3 is withdrawn with effect from today.

1. Product Ruling PR 2011/3 set out the Commissioner's opinion on the tax consequences for persons participating in the **Arafura Pearl Project 2011** (the Project) by entering into a management agreement for the purpose of carrying on a commercial aquaculture project.

2. No applications were accepted and the Project did not proceed. PR 2011/3 has no application as it does not rule on the tax consequences for any taxpayer.

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**Commissioner of Taxation**

22 June 2011

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ATO references

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