



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

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



Notice of Withdrawal

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Product Ruling PR 2011/3 is withdrawn with effect from today.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

Commissioner of Taxation

22 June 2011

ATO references

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ATOlaw topic: Income Tax ~~ Product ~~ aquaculture