



# ***PR 2001/170W - Income tax: Lake Aquaculture Project***

 This cover sheet is provided for information only. It does not form part of *PR 2001/170W - Income tax: Lake Aquaculture Project*

 This document has changed over time. This is a consolidated version of the ruling which was published on *10 April 2002*



## **Notice of Withdrawal**

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### **Product Ruling**

### **Income tax: Lake Aquaculture Project**

Product Ruling PR 2001/170 is withdrawn with effect from today.

The Product Ruling PR 2001/170 for the Lake Aquaculture Project issued on 19 December 2001.

Paragraph 67 of the ruling states the ruling applies only to Growers who are accepted to participate in the Project on or before 31 December 2001. Paragraph 68 states a Grower's application will not be accepted and the Project will not proceed until the minimum subscription of 50 interests is achieved.

The Product Ruling has no application to Investors in the Project. The Project did not proceed as the required minimum subscription was not achieved before 31 December 2001.

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**Commissioner of Taxation**

10 April 2002

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ATO references:

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