



# ***PR 2006/32W - Income tax: Australian Bight Abalone Project 2006 - Wholesale Offer***

 This cover sheet is provided for information only. It does not form part of *PR 2006/32W - Income tax: Australian Bight Abalone Project 2006 - Wholesale Offer*

 This document has changed over time. This is a consolidated version of the ruling which was published on *6 September 2006*



# Notice of Withdrawal

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## Product Ruling

### Income tax: Australian Bight Abalone Project 2006 – Wholesale Offer

Product Ruling PR 2006/32 is withdrawn with effect from today.

1. Product Ruling PR 2006/32 set out the Commissioner's opinion on the tax consequences for entities participating in the Australian Bight Abalone Project 2006 – Wholesale Offer ('the Project'). The offer to participate in the Project was a wholesale offer, as it was limited to entities who are wholesale clients as described in section 761G of the *Corporations Act 2001*.
2. No entities were accepted under the wholesale offer as described in the Product Ruling on or before 15 June 2006. Therefore, Product Ruling PR 2006/32 has no application as it does not rule on the tax consequences for any entities.

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**Commissioner of Taxation**  
6 September 2006

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#### ATO references

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