## IT 2301W - Notice of Withdrawal - Income tax: primary production: prawn farming

This cover sheet is provided for information only. It does not form part of IT 2301W - Notice of Withdrawal - Income tax: primary production: prawn farming



FOI status: may be released

Page 1 of 1

## Notice of Withdrawal

## Income tax: primary production: prawn farming

Taxation Ruling IT 2301 is redundant and withdrawn with effect from today.

The Ruling stated that prawn farming is accepted as primary production, that the hatchery and growing ponds together with their attachments and fittings qualified as plant and fixed an effective life of 20 years for the ponds.

All this information has been duplicated in IT 2685 under the item 'Prawn Farming Ponds Plant' which appears under the subject heading of 'Primary industries, Farmers', etc., Plant'.

## **Commissioner of Taxation**

13 December 2000

ATO references: NO T2000/13746

BO

ISSN: 0813 - 3662