IT 356W - Notice of Withdrawal - Meaning of mining operations for purposes of Division 10. Open cut workings

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Australian
Taxation
Office

TAXATION RULING IT 356

Meaning of mining operations for purposes of Division 10. Open cut workings

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 356 considers the distinction between 'mining' and 'quarrying' for the purposes of applying the mining provisions in the income tax law. The Ruling was written before the Federal Court decision in *North Australian Cement Limited v. FC of T* 89 ATC 4765; (1989-90) 20 ATR 1058 which expanded the traditional view of 'mining' and overturned the more restricted test of 'mining' contained in Taxation Ruling IT 356.

The Ruling is no longer current and is therefore withdrawn.

Commissioner of Taxation

30 July 1997

ATO Ref: NAT 97/5088-6

ISSN 0813 - 3662