


PR 1999/21W - Income tax: Tarwoona Olives Scheme No 1

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 This document has changed over time. This is a consolidated version of the ruling which was published on *17 May 2000*



Product Ruling

Income tax: Tarwoona Olives Scheme No 1

Preamble

The number, subject heading, and the What this Product Ruling is about (including Tax law(s), Class of persons and Qualifications sections), Date of effect, Withdrawal, Arrangement and Ruling parts of this document are a 'public ruling' in terms of Part IVAAA of the Taxation Administration Act 1953. Product Ruling PR 98/1 explains Product Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.

Withdrawal

1. This Product Ruling has been withdrawn on 17 May 2001 and replaced by PR 2000/58.

Commissioner of Taxation

12 May 1999

Previous draft:

No draft issued

Related Rulings/Determinations:

PR 98/1; TR 92/1; TR 97/11;
TR 97/16; TD 93/34

Subject references:

- carrying on a business
- commencement of business
- fee expenses
- interest expenses
- management fees expenses
- primary production
- primary production expenses
- producing assessable income
- product rulings
- public rulings
- schemes and shams
- taxation administration
- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters
- tax shelters project

Legislative references:

- ITAA36 51(1)
- ITAA36 82KH(1)
- ITAA36 82KH(1F)(b)
- ITAA36 82KL
- ITAA36 82KL(1)
- ITAA36 82KZM
- ITAA36 Pt IVA
- ITAA36 177A
- ITAA36 177C
- ITAA36 177D
- ITAA97 8-1
- ITAA97 8-1(2)(a)
- ITAA97 25-25
- ITAA97 387-A
- ITAA97 387-55
- ITAA97 387-B
- ITAA97 387-125
- ITAA97 387-C
- ITAA97 387-165
- ITAA97 387-185

Case references:

Ronpibon Tin v. FC of T (1949) 78
CLR 47; 8 ATD 431



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ATO references:

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