



# ***PR 1999/27W - Income tax: Barkworth Olive Groves Project No 3***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *10 March 2000*



## **Product Ruling**

### **Income tax: Barkworth Olive Groves Project No 3**

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#### ***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**

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1. This Product Ruling is withdrawn and ceases to have effect after 9 March 2000. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to withdrawal of the Ruling. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

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#### **Commissioner of Taxation**

19 May 1999

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*Previous draft:*

No draft issued

*Related Rulings/Determinations:*

PR 98/1; TR 92/1; TR 94/13;  
TR 97/11; TR 97/16; TD 93/34

*Subject references:*

- carrying on a business
- commencement of business
- crops as trading stock
- fee expenses
- horticulture
- irrigation expenses
- management fees expenses
- plantation forestry

- primary production
- primary production expenses
- primary production income
- producing assessable income
- product rulings
- public rulings
- schemes and shams
- tax administration
- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters
- tax shelters project
- trading stock

*Legislative references:*

- ITAA 1997 6-5

# PR 1999/27

- ITAA 1997 8-1
- ITAA 1997 8-1(2)(a)
- ITAA 1997 70-C
- ITAA 1997 70-35
- ITAA 1887 387-A
- ITAA 1997 387-55
- ITAA 1997 387-60
- ITAA 1997 387-B
- ITAA 1997 387-125
- ITAA 1997 387-C
- ITAA 1997 387-165
- ITAA 1997 387-185
- ITAA 1936 51(1)
- ITAA 1936 82KH(1)
- ITAA 1936 82KH(1F)(b)
- ITAA 1936 82KL
- ITAA 1936 82KL(1)
- ITAA 1936 82KZM
- ITAA 1936 Part IVA
- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1936 177D

*Case references:*

- *Ronpibon Tin v Federal Commissioner of Taxation* 1949 78 CLR 47; (1949) 8 ATD 431

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ATO references:

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