

PR 2000/115W - Income tax: Goulburn Valley Orchards 2000 Project

 This cover sheet is provided for information only. It does not form part of *PR 2000/115W - Income tax: Goulburn Valley Orchards 2000 Project*

 This document has changed over time. This is a consolidated version of the ruling which was published on *30 June 2003*



Product Ruling

Income tax: Goulburn Valley Orchards 2000 Project

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**, **Previous Rulings**, **Arrangement** and **Ruling** parts of this document are a ‘public ruling’ in terms of Part IVA of the **Taxation Administration Act 1953**. Product Ruling PR 1999/95 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 This Product Ruling is withdrawn and ceases to have effect on 30 June 2003. 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.

Commissioner of Taxation

6 December 2000

Previous draft:

Not previously issued in draft form

Related Rulings/Determinations:

TR 92/1; TR 92/20; TR 97/11;
TR 97/16; TD 93/34; TR 98/22;
PR 1999/95; IT 175; PR 2000/11

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:

- ITAA 1936 82KH(1)

- ITAA 1936 82KH(1F)(b)

- ITAA 1936 82KL

- ITAA 1936 82KL(1)

- ITAA 1936 82KZL

- ITAA 1936 82KZL(1)

PR 2000/115

FOI status: **may be released**

Page 2 of 2

- ITAA 1936 82KZM	- ITAA 1997 35-55(1)(a)
- ITAA 1936 82KZM(1)	- ITAA 1997 35-55(1)(b)
- ITAA 1936 82KZMA	- ITAA 1997 Subdiv 42-C
- ITAA 1936 82KZMA(4)	- ITAA 1997 42-15
- ITAA 1936 82KZMB	- ITAA 1997 42-118
- ITAA 1936 82KZMC	- ITAA 1997 42-125
- ITAA 1936 82KZMD	- ITAA 1997 42-160(1)
- ITAA 1936 82KZMD(2)	- ITAA 1997 42-160(3)
- ITAA 1936 82KZME	- ITAA 1997 42-165(1)
- ITAA 1936 82KZME(7)	- ITAA 1997 42-165(2A)
- ITAA 1936 82KZMF	- ITAA 1997 42-345
- ITAA 1936 Pt IVA	- ITAA 1997 42-455(1)
- ITAA 1936 177A	- ITAA 1997 42-455(3)(b)
- ITAA 1936 177C	- ITAA 1997 42-460(1)
- ITAA 1936 177D	- ITAA 1997 42-470
- ITAA 1936 177D(b)	- ITAA 1997 45-15
- ITAA 1997 6-5	- ITAA 1997 Subdiv 387-B
- ITAA 1997 8-1	- ITAA 1997 Subdiv 387-C
- ITAA 1997 17-5	- ITAA 1997 387-55
- ITAA 1997 Div 27	- ITAA 1997 387-125
- ITAA 1997 27-5	- ITAA 1997 387-165
- ITAA 1997 27-30	- ITAA 1997 387-185
- ITAA 1997 Div 35	- ITAA 1997 387-210
- ITAA 1997 35-10	- ITAA 1997 388-55
- ITAA 1997 35-10(2)	- ITAA 1997 Subdiv 960-Q
- ITAA 1997 35-10(3)	- ITAA 1997 960-335
- ITAA 1997 35-10(4)	- ITAA 1997 960-340
- ITAA 1997 35-30	- ITAA 1997 960-345
- ITAA 1997 35-35	- ITAA 1997 960-350
- ITAA 1997 35-40	
- ITAA 1997 35-45	
- ITAA 1997 35-55(1)	

ATO references:

NO 2000/18210

BO

FOI number: I 1022311

ISSN: 1441-1172