



PR 2000/28W - Income tax: Margaret River Watershed Project No.1

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 This document has changed over time. This is a consolidated version of the ruling which was published on *7 June 2000*



Product Ruling

Income tax: Margaret River Watershed Project 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 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 This Ruling has been withdrawn on 7 June 2000 and replaced by PR 2000/65.

Commissioner of Taxation

29 March 2000

Previous draft:

- Taxation administration
- Tax avoidance
- Tax benefits under tax
- Avoidance schemes
- Tax shelters

Related Rulings/Determinations:

- PR 1999/95
- TR 92/1
- TR 92/20
- TR 97/11
- TR 97/16
- TR 98/22
- TD 93/34
- IT 175
- IT 2001

Legislative references:

- ITAA 1997 6-5
- ITAA 1997 8-1
- ITAA 1997 27-5
- ITAA 1997 27-30
- ITAA 1997 42-15
- ITAA 1997 42-25
- ITAA 1997 42-118
- ITAA 1997 42-125
- ITAA 1997 42-160
- ITAA 1997 42-165
- ITAA 1997 42-345
- ITAA 1997 387-55
- ITAA 1997 387-125
- ITAA 1997 387-165
- ITAA 1997 387-170
- ITAA 1997 387-175

Subject references:

- Carrying on a business
- Commencement of business
- Primary production
- Primary production expenses
- Management fee expenses
- Producing assessable income
- Product rulings
- Public rulings
- Schemes and shams

PR 2000/28

FOI status: **may be released**

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|---------------------|----------------------|
| – ITAA 1997 387-185 | – ITAA 1936 82KZMB |
| – ITAA 1997 960-335 | – ITAA 1936 82KZMC |
| – ITAA 1997 960-340 | – ITAA 1936 82KZMD |
| – ITAA 1997 960-345 | – ITAA 1936 Part IVA |
| – ITAA 1997 960-350 | |
| – ITAA 1936 82KL | |
| – ITAA 1936 82KZM | |
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ATO references:

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