



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

 This cover sheet is provided for information only. It does not form part of *PR 2000/28W - Income tax: Margaret River Watershed Project No.1*

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



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## Product Ruling

### Income tax: Margaret River Watershed Project No.1

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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 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.*

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## Withdrawal

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1. This Ruling has been withdrawn on 7 June 2000 and replaced by PR 2000/65.

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### Commissioner of Taxation

29 March 2000

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#### *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

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

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