



# ***PR 2000/35W - Income tax: Kallamar Olive Project***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *24 May 2000*



## Product Ruling

### Income tax: Kallamar Olive Project

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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**, **Previous Rulings**, **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**

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1. This Ruling has been withdrawn on 24 May 2000 and replaced by PR 2000/62.

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#### **Commissioner of Taxation**

5 April 2000

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#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

PR 1999/95; TR 92/1; TR 92/20;  
TR 94/25; TR 98/22; TR 97/11;  
TR 97/16; TD 93/34; IT 175; IT 2001

#### *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 82KZM
- ITAA 1936 82KZM (b) (ii)
- ITAA 1936 82KZMA
- ITAA 1936 82KZMA (3) (c)
- ITAA 1936 82KZMA (4)
- ITAA 1936 82KZMB
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD
- ITAA 1936 Pt IIIAA
- ITAA 1936 Pt IVA
- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1936 177D
- ITAA 1997 6-5
- ITAA 1997 8-1
- ITAA 1997 8-1(1)(a)
- ITAA 1997 8-1(1)(b)
- ITAA 1997 8-1(2)
- ITAA 1997 27-5
- ITAA 1997 27-30
- ITAA 1997 42-15
- ITAA 1997 42-25

- ITAA 1997 Subdiv 42-C
  - ITAA 1997 42-118
  - ITAA 1997 42-125
  - ITAA 1997 42-160(1)
  - ITAA 1997 42-160(3)
  - ITAA 1997 42-165(1)
  - ITAA 1997 42-165(2A)
  - ITAA 1997 Subdiv 42-K
  - ITAA 1997 42-345
  - ITAA 1997 Pt 2-25
  - ITAA 1997 Pt 3-1
  - ITAA1997 Subdiv 387-B
  - ITAA 1997 387-125
  - ITAA 1997 387-165
  - ITAA 1997 387-170(3)
  - ITAA 1997 387-175
  - ITAA 1997 387-185
  - ITAA 1997 Subdiv 960-Q
  - ITAA 1997 960-335
  - ITAA 1997 960-340
  - ITAA 1997 960-345
  - ITAA 1997 960-350
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ATO references:

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