



# ***PR 2000/4W - Income Tax: Almond Orchards Australia Robinvale 2000***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *19 April 2000*



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## Product Ruling

### Income tax: Almond Orchards Australia Robinvale 2000

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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.*

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## Withdrawal

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1. This Ruling has been withdrawn on 19 April 2000 and replaced by PR 2000/48.

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### Commissioner of Taxation

23 February 2000

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<i>Previous draft:</i>	- ITAA 1936 82KZM
Not previously issued in draft form	- ITAA 1936 82KZMA(3)(c)
	- ITAA 1936 82KZMB
<i>Related Rulings/Determinations:</i>	- ITAA 1936 82KZMC
TR 92/1; TR 92/20; TR 97/11;	- ITAA 1936 82KZMD
TR 97/16; TR 98/22; TD 93/34;	- ITAA 1936 Pt IVA
PR 1999/95	- ITAA 1936 177A
	- ITAA 1936 177C
<i>Subject references:</i>	- ITAA 1936 177D
- carrying on a business	- ITAA 1936 318
- commencement of business	- ITAA 1997 6-5
- fee expenses	- ITAA 1997 8-1
- interest expenses	- ITAA 1997 8-1(1)(a)
- management fees expenses	- ITAA 1997 8-1(1)(b)
- producing assessable income	- ITAA 1997 27-5
- product rulings	- ITAA 1997 387-C
- public rulings	- ITAA 1997 387-165
- schemes and shams	- ITAA 1997 387-170
- taxation administration	- ITAA 1997 387-170(3)
- tax avoidance	- ITAA 1997 387-175
	- ITAA 1997 387-185
<i>Legislative references:</i>	- ITAA 1997 995-1(1)
- ITAA 1936 82KL	

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#### ATO references:

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