



PR 2000/72W - Income tax: Black George Warren River 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 *4 October 2000*



Product Ruling

Income tax: Black George Warren River 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 This Ruling has been withdrawn on 4 October 2000 and replaced by PR 2000/104.

Commissioner of Taxation

14 June 2000

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| <i>Previous draft</i> | - ITAA 1997 6-5 |
| Not previously issued in draft form | - ITAA 1997 8-1 |
| | - ITAA 1997 27-5 |
| <i>Related Rulings/Determinations:</i> | - ITAA 1997 27-30 |
| PR 1999/95; TR 92/1; TR 92/20; | - ITAA 1997 35-10(2) |
| TR 97/11; TR 97/16; TR 98/22; | - ITAA 1997 35-10(4) |
| TD 93/34; IT 175; IT 2001 | - ITAA 1997 35-30 |
| | - ITAA 1997 35-35 |
| <i>Subject references:</i> | - ITAA 1997 35-40 |
| - carrying on a business | - ITAA 1997 35-55(1)(b) |
| - commencement of business | - ITAA 1997 35-55(1)(a) |
| - primary production | - ITAA 1997 42-15 |
| - primary production expenses | - ITAA 1997 42-25 |
| - management fee expenses | - ITAA 1997 42-118 |
| - producing assessable income | - ITAA 1997 42-125 |
| - product rulings | - ITAA 1997 42-160 |
| - public rulings | - ITAA 1997 42-160(1) |
| - schemes and shams | - ITAA 1997 42-160(3) |
| - taxation administration | - ITAA 1997 42-165 |
| - tax avoidance | - ITAA 1997 42-165(1) |
| - tax benefits under tax | - ITAA 1997 42-165(2A) |
| avoidance schemes | - ITAA 1997 42-345 |
| - tax shelters | - ITAA 1997 Pt 2-25 |
| | - ITAA 1997 387-55 |
| <i>Legislative references:</i> | - ITAA 1997 387-125 |

- ITAA 1997 387-165
 - ITAA 1997 387-170
 - ITAA 1997 387-175
 - 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 82KZMA(3)(c)
 - ITAA 1936 82KZMB
 - ITAA 1936 82KZMC
 - ITAA 1936 82KZMD
 - ITAA 1936 177A
 - ITAA 1936 177C
 - ITAA 1936 177D
 - ITAA 1936 Part IVA
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ATO references:

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