



# ***PR 2000/88W - Income tax: Neem Australia Project No.1***

 This cover sheet is provided for information only. It does not form part of *PR 2000/88W - Income tax: Neem Australia Project No.1*

 This document has changed over time. This is a consolidated version of the ruling which was published on *27 June 2001*



## Product Ruling

### Income tax: Neem Australia 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.*

#### **Withdrawal**

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1. This Ruling has been withdrawn on 27 June 2001 and replaced by PR 2001/94.

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#### **Commissioner of Taxation**

12 July 2000

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#### *Previous draft:*

Not previously issued in draft form.

- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters

#### *Related Rulings/Determinations:*

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

#### *Legislative references:*

- ITAA 1997 8-1
- ITAA 1997 27-5
- ITAA 1997 387-55
- ITAA 1997 387-125
- ITAA 1997 387-165
- ITAA 1936 82KL
- ITAA 1936 82KZM
- ITAA 1936 82KZMB
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD
- ITAA 1936 Pt IVA

#### *Subject references:*

- carrying on a business
  - commencement of business
  - horticultural
  - primary production
  - primary production expenses
  - management fee expenses
  - producing assessable income
  - product rulings
  - public rulings
  - schemes and shams
  - taxation administration
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#### ATO references:

NO

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