

PR 2000/97W - Income tax: Summerhill Orchards 2000

 This cover sheet is provided for information only. It does not form part of *PR 2000/97W - Income tax: Summerhill Orchards 2000*

 This document has changed over time. This is a consolidated version of the ruling which was published on *7 February 2001*



Product Ruling

Income tax: Summerhill Orchards 2000

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 This Ruling has been withdrawn on 7 February 2001 and replaced by PR 2001/12.

Commissioner of Taxation

13 September 2000

<i>Previous draft</i>	-	ITAA 1997 17-5
Not previously issued in draft form	-	ITAA 1997 25-25
	-	ITAA 1997 25-25(1)
<i>Related Rulings/Determinations:</i>	-	ITAA 1997 Div 27
TR 92/1; TR 92/20; TD 93/34;	-	ITAA 1997 Div 35
TR 97/11; TR 97/16; TR 98/22;	-	ITAA 1997 35-10
PR 1999/95	-	ITAA 1997 35-10(2)
	-	ITAA 1997 35-10(3)
	-	ITAA 1997 35-10(4)
<i>Subject references:</i>	-	ITAA 1997 35-30
- carrying on a business	-	ITAA 1997 35-35
- commencement of business	-	ITAA 1997 35-40
- fee expenses	-	ITAA 1997 35-45
- interest expenses	-	ITAA 1997 35-55
- management fees expenses	-	ITAA 1997 35-55(1)
- producing assessable income	-	ITAA 1997 35-55(1)(a)
- product rulings	-	ITAA 1997 35-55(1)(b)
- public rulings	-	ITAA 1997 387-165
- schemes and shams	-	ITAA 1997 387-185
- taxation administration	-	ITAA 1997 960-335
- tax avoidance	-	ITAA 1997 960-340
	-	ITAA 1997 960-345
<i>Legislative references:</i>	-	ITAA 1997 960-350
- ITAA 1997 6-5	-	ITAA 1936 82KH
- ITAA 1997 8-1	-	ITAA 1936 82KL
- ITAA 1997 8-1(a)	-	ITAA 1936 82KZL
- ITAA 1997 8-1(b)	-	ITAA 1936 82KZL(1)

- ITAA 1936 82KH	- ITAA 1936 82KZME(1)(b)
- ITAA 1936 82KH(1)	- ITAA 1936 82KZME(2)
- ITAA 1936 82KH(1F)(b)	- ITAA 1936 82KZME(3)
- ITAA 1936 82KZM	- ITAA 1936 82KZME(4)
- ITAA 1936 82KZM(1)	- ITAA 1936 82KZMF(1)
- ITAA 1936 82KZM(1)(b)(ii)	- ITAA 1936 Part IVA
- ITAA 1936 82KZMA	- ITAA 1936 177A
- ITAA 1936 82KZMA(4)	- ITAA 1936 177C
- ITAA 1936 82KZMD	- ITAA 1936 177D
- ITAA 1936 82KZMD(2)	- ITAA 1936 177D(b)
- ITAA 1936 82KZME	
- ITAA 1936 82KZME(1)	

ATO references:

NO 99/16696-7

BO

FOI number: I 1022818

ISSN: 1441-1172