

# ***PR 2001/146W - Income tax: Carina Park Almond Project (1 September 1999 to 7 March 2000)***

 This cover sheet is provided for information only. It does not form part of *PR 2001/146W - Income tax: Carina Park Almond Project (1 September 1999 to 7 March 2000)*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2002*



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## **Product Ruling**

### **Income tax: Carina Park Almond Project (1 September 1999 to 7 March 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**, **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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2002. Even following its withdrawal, this Ruling continues to apply, in respect of the tax laws ruled upon, to all persons within the specified class who, on or after 1 September 1999 and on or before 7 March 2000, entered into the specified arrangement that is set out in paragraphs 10 and 41 of Product Ruling PR 1999/90. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

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### **Commissioner of Taxation** 14 November 2001

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*Previous draft:*

Not previously issued in draft form

- tax avoidance
- tax benefits
- agricultural expenses

*Related Rulings/Determinations:*

PR 1999/34; PR 1999/95; TR 92/1;  
TR 97/16; TR 92/20; TD 93/34

*Legislative references:*

*Subject references:*

- carrying on a business
- commencement of a business
- management fees
- non commercial losses
- primary production
- producing assessable income
- product rulings
- public rulings
- schemes

- ITAA 1997 Div 35
- ITAA 1997 35-10
- ITAA 1997 35-10(2)
- ITAA 1997 35-10(3)
- ITAA 1997 35-10(4)
- ITAA 1997 35-30
- ITAA 1997 35-35
- ITAA 1997 35-40
- ITAA 1997 35-45
- ITAA 1997 35-55
- ITAA 1997 35-55(1)
- ITAA 1997 35-55(1)(a)

# PR 2001/146

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FOI status: **may be released**

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- ITAA 1997 35-55(1)(b)
  - ITAA 1997 35-55(2)
  - TAA 1953 Part IVAAA
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ATO references:

NO 99/6760-5

ISSN: 1441-1172