

# ***PR 2001/6W - Income tax: Frankland River Olive Project - Supplementary Prospectus***

 This cover sheet is provided for information only. It does not form part of *PR 2001/6W - Income tax: Frankland River Olive Project - Supplementary Prospectus*

 This document has changed over time. This is a consolidated version of the ruling which was published on *4 April 2001*



## Product Ruling

### Income tax: Frankland River Olive Project - Supplementary Prospectus

#### *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 This Ruling has been withdrawn on 4 April 2001 and replaced by PR 2001/36.

---

#### Commissioner of Taxation

31 January 2001

---

*Previous draft:*

Not previously issued in draft form

– tax shelters project

*Legislative references:*

*Related Rulings/Determinations:*

PR 1999/95; TR 92/1; TR 92/20;  
TR 97/11; TR 97/16; TD 93/34;  
TR 98/22

- ITAA 1936 82KL
- ITAA 1936 82KZL
- ITAA 1936 82KZL(1)
- ITAA 1936 82KZM
- ITAA 1936 82KZM(1)
- ITAA 1936 82KZMA
- ITAA 1936 82KZMA(4)
- ITAA 1936 82KZMB
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD
- ITAA 1936 82KZMD(2)
- ITAA 1936 82KZME
- ITAA 1936 82KZME(4)
- ITAA 1936 82KZMF
- ITAA 1936 82KZMF(1)
- ITAA 1936 Pt IVA
- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1936 177D

*Subject references:*

- carrying on a business
- commencement of business
- primary production
- primary production expenses
- management fee expenses
- producing assessable income
- product rulings
- public rulings
- schemes and shams
- taxation administration
- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters

**PR 2001/6**

---

FOI status: **may be released**Page 2 of 2

---

- 
- ITAA 1936 177D(b)
  - ITAA 1997 6-5
  - ITAA 1997 8-1
  - ITAA 1997 17-5
  - ITAA 1997 Div 27
  - ITAA 1997 27-5
  - ITAA 1997 Div 35
  - ITAA 1997 35-10
  - ITAA 1997 35-10(2)
  - 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)
  - ITAA 1997 35-55(1)(b)
  - ITAA 1997 Subdiv 960-Q
  - ITAA 1997 960-335
  - ITAA 1997 960-340
  - ITAA 1997 960-345
  - ITAA 1997 960-350
- 

ATO references:

NO 2000/015112

BO

FOI number: I 1022138

ISSN: 1441-1172