

PR 2001/63W - Income tax: Northern Rivers Coffee Project 2

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 This document has changed over time. This is a consolidated version of the ruling which was published on *23 January 2002*



Product Ruling

Income tax: Northern Rivers Coffee Project 2

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 This Ruling has been withdrawn on 23 January 2002 and replaced by PR 2002/7.

Commissioner of Taxation

9 May 2001

Previous draft:

Not previously issued in draft form

- ITAA 1997 6-5

- ITAA 1997 8-1

- ITAA 1997 17-5

Related Rulings/Determinations:

PR 1999/95; TR 92/1; TR 97/11;
TR 97/16; TR 92/20; TR 98/22;
IT 175; IT 333; TD 93/34;
TR 2000/8

- ITAA 1997 Div 27

- 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)

- ITAA 1997 35-55(1)(b)

- ITAA 1997 Subdiv 42-C

- ITAA 1997 Subdiv 387-B

- ITAA 1997 387-55

- ITAA 1997 387-125

- ITAA 1997 387-165

- ITAA 1997 387-185

- ITAA 1997 387-210

- ITAA 1997 388-55

- ITAA 1997 Subdiv 960-Q

Subject references:

- carrying on a business
- commencement of a business
- interest expenses
- harvesting expenses
- management fees
- primary production
- primary production expenses
- producing assessable income
- product rulings
- public rulings
- schemes
- tax avoidance
- tax benefits
- horticultural expenses

Legislative references:

- ITAA 1997 960-335
 - ITAA 1997 960-340
 - ITAA 1997 960-345
 - ITAA 1997 960-350
 - ITAA 1936 44
 - 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 82KZME(7)
 - ITAA 1936 82KZMF
 - ITAA 1936 82KZMF(1)
 - ITAA 1936 Pt IVA
 - ITAA 1936 177A
 - ITAA 1936 177C
 - ITAA 1936 177D
 - ITAA 1936 177D(b))
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ATO references:

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