



# ***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*



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## Product Ruling

### Income tax: Northern Rivers Coffee Project 2

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 This Ruling has been withdrawn on 23 January 2002 and replaced by PR 2002/7.

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### Commissioner of Taxation

9 May 2001

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<i>Previous draft:</i>	- ITAA 1997 6-5
Not previously issued in draft form	- ITAA 1997 8-1
	- ITAA 1997 17-5
<i>Related Rulings/Determinations:</i>	- ITAA 1997 Div 27
PR 1999/95; TR 92/1; TR 97/11;	- ITAA 1997 Div 35
TR 97/16; TR 92/20; TR 98/22;	- ITAA 1997 35-10
IT 175; IT 333; TD 93/34;	- ITAA 1997 35-10(2)
TR 2000/8	- 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 a business	- ITAA 1997 35-40
- interest expenses	- ITAA 1997 35-45
- harvesting expenses	- ITAA 1997 35-55
- management fees	- ITAA 1997 35-55(1)
- primary production	- ITAA 1997 35-55(1)(a)
- primary production expenses	- ITAA 1997 35-55(1)(b)
- producing assessable income	- ITAA 1997 Subdiv 42-C
- product rulings	- ITAA 1997 Subdiv 387-B
- public rulings	- ITAA 1997 387-55
- schemes	- ITAA 1997 387-125
- tax avoidance	- ITAA 1997 387-165
- tax benefits	- ITAA 1997 387-185
- horticultural expenses	- ITAA 1997 387-210
	- ITAA 1997 388-55
<i>Legislative references:</i>	- ITAA 1997 Subdiv 960-Q

- 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
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  - 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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