

# ***PR 2002/10W - Income tax: Soho Lemon Farm Project (revised arrangement)***

 This cover sheet is provided for information only. It does not form part of *PR 2002/10W - Income tax: Soho Lemon Farm Project (revised arrangement)*

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



## **Product Ruling**

### **Income tax: Soho Lemon Farm Project (revised arrangement)**

---

#### ***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 PR1999/95 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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2002.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 entered into the specified arrangement that is set out below between 16 June 1999 and 30 June 2000. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

---

#### **Commissioner of Taxation**

30 January 2002

---

##### *Previous Draft:*

Not previously released in draft form

##### *Related Rulings/Determinations:*

TR 92/1; TR 97/16; PR 1999/95, PR 1999/60

##### *Subject references:*

- citricultural expenses
- citriculture
- lemon trees
- management fees expenses
- non-commercial losses
- primary production expenses
- producing assessable income
- product rulings
- public rulings

##### *Legislative references:*

- ITAA 1997 8-1
- 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 35-55(2)
- ITAA 1936 Part IVA
- ITAA 1936 82KL



**Australian  
Taxation  
Office**

Product Ruling

**PR 2002/10**

---

FOI status: **may be released**

Page 2 of 2

---

ATO references:

NO: T2002/000963

BO:

ISSN: 1441 1172