TR 1999/2 - Income tax: deductibility of expenditure incurred on tailings dams or similar mining residue, waste storage or disposal facilities

Taxation Ruling

Income tax: deductibility of expenditure incurred on tailings dams or similar mining residue, waste storage or disposal facilities

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Preamble

The number, subject heading, Class of person/arrangement, Date of effect and Ruling parts of this document are a 'public ruling' for the purposes of Part IVAAA of the Taxation Administration Act 1953 and are legally binding on the Commissioner. The remainder of the document is administratively binding on the Commissioner. 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.

What this Ruling is about

1. This Ruling rewrites and replaces Taxation Ruling TR 92/16, which deals with the deductibility of expenditure incurred on mudlakes, dykes, tailings dams and other industrial residue or waste disposal facilities. It contains the Commissioner's opinion on the way in which a tax law or tax laws apply to the class of person and class of arrangement described below.

Class of person/arrangement

2. The class of persons to which this Ruling applies are taxpayers who incur expenditure on tailings dams or similar mining residue, waste storage or disposal facilities that qualify as depreciable plant or are improvements used in connection with other plant used by the taxpayer for treating minerals or quarry materials the taxpayer has obtained by carrying on eligible mining or quarrying operations.

3. The class of arrangements to which this Ruling applies are arrangements by which these taxpayers seek deductions for expenditure on tailings dams, etc., under sections 8-1, 42-15, 43-10, 330-85, or 330-435 of the *Income Tax Assessment Act 1997* (the 1997 Act) or under section 82BK of the *Income Tax Assessment Act 1936* (the 1936 Act).

Cross reference table of provisions

4. This Ruling deals with Divisions 8, 42, 43, 330 and 995 of the 1997 Act. The sections are restructured, renumbered and rewritten sections of the 1936 Act. The following table cross references the sections of the 1997 Act to the corresponding sections of the 1936 Act.

1997 Act	1936 Act
section 8-1	subsection 51(1)
section 42-15	subsection 54(1)
section 42-18	subsection 54(2)
section 42-105	subsection 54A(1)
section 42-125	subsection 55(2)
section 42-310	section 54AA
section 42-312	sections 54AB-AD
section 423-20	subsection 54AA(2)
section 43-10	section 124ZH
section 43-70	subsection 124ZG(3)
section 330-80	subsection 122DG
section 330-85	subsection 122A(1)
section 330-95	subsection 122(1B)
section 330-390	subsection 122(1)
section 330-435	subsection 124BA(1)
section 330-450	subsection 124BC(1)
subsection 995-1	subsection 54AA(8)

Ruling

General deductions

5. Where the cost of overburden removal is a revenue cost (see Taxation Ruling TR 95/36) the disposal of the overburden in the construction of a tailings dam, etc., does not convert the cost into a capital cost, it remains a revenue cost that is deductible under section 8-1 of the 1997 Act.

Depreciation

6. Any additional costs incurred in the construction of a tailings dam, etc., is expenditure of a capital nature. The tailings dams, etc., covered by this Ruling qualify as plant because they perform a function in connection with the treatment of minerals or quarry materials the taxpayer has obtained by carrying on eligible mining or quarrying operations.

7. Where the taxpayer is the owner or quasi-owner of the plant and it is used or installed ready for use for the purpose of producing assessable income, depreciation is allowable under section 42-15. Under section 42-320, if there is both an owner and a quasi-owner of plant, only the quasi-owner can deduct an amount for depreciation. An immediate 100% write-off is available for any plant having an effective life of less than three years.

Allowable capital expenditure

8. As well as being 'plant', the tailings dams, etc., covered by this Ruling are also 'improvements'. In the rare situation where capital expenditure incurred on these tailings dams, etc., does not qualify for a depreciation deduction, a deduction is allowable under paragraph 330-85(f). This paragraph treats as allowable capital expenditure, expenditure on an improvement used directly in connection with storing minerals or quarry materials to facilitate treating them with plant that is primarily and principally for treating minerals or quarry materials the taxpayer has obtained by carrying on eligible mining or quarrying operations.

Expenditure on rehabilitation

9. Expenditure incurred on the tailings dams, etc., covered by this Ruling does not qualify as expenditure on rehabilitation under section 330-435.

Expenditure on capital works

10. Capital expenditure incurred on the tailings dams, etc., covered by this Ruling does not qualify as deductible expenditure on capital works under section 43-10.

Environment protection expenditure

11. Expenditure on the tailings dams, etc., covered by this Ruling is not allowable environment protection expenditure under section 82BK of the 1936 Act.

Date of effect

12. This Ruling applies to years commencing both before and after its date of issue. However, the Ruling does not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of issue of the Ruling (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

Explanations

13. This Ruling applies to tailings dams and similar mining residue, waste storage or disposal facilities that qualify as depreciable plant or are improvements used in connection with other plant used by the taxpayer for treating minerals or quarry materials the taxpayer has obtained by carrying on eligible mining or quarrying operations.

14. The following is an explanation of some of the terms used in this Ruling:

Tailings - material rejected from a mill after most of the recoverable valuable minerals have been extracted.

Tailings dams, ponds or dumps - an area set aside for the storage of tailings.

Mudlakes - a form of 'tailings dam' used where vast amounts of waste have to be stored. Mudlakes are constructed by the cut-and-fill method, which involves the creation of a hollow (some 20 metres deep) with walls lined by mud. To prevent seepage of chemicals into underground water supplies, the walls and bottom are sealed with a clay and sand mix followed by sand cover. While being filled, they can be used for chemical and water recovery with the water being recycled into the treatment process.

Initial containment areas - in a case examined, they were constructed in the same way as 'mudlakes' but included a gravity underdrainage system that improved the recovery of chemicals. The term 'initial containment areas' was used to distinguish them from 'mudlakes' following a change to the taxpayer's residue treatment policy. The taxpayer had decided to remove sand from its residue prior to its disposal with the 'desanded' residue being deposited into an 'initial containment area'. Because the 'desanding' process significantly reduced the bulk of the residue, the effective life of an 'initial containment area' increased by about 100% when compared with a mudlake.

Dykes - in the case examined, the particular 'dykes' were circular embankments about 4 metres wide and 2.5 metres high, which were built on top of filled 'mudlakes' or 'initial containment areas'. The dykes were not an extension of an existing structure but separate constructions. Many of these dykes had the capacity to store the waste of only one year's operations.

Deductibility of expenditure on construction of tailings dams or similar mining residue, waste storage or disposal facilities

General deductions

15. In some mining situations the construction of tailings dams, etc., is done as part of the disposal of overburden. Overburden is the surface waste or worthless rock overlying an economic deposit that has to be removed to gain access to the deposit. The cost of removal of overburden is a revenue cost in the circumstances outlined in Taxation Ruling TR 95/36.

16. The cost of removing overburden also includes the cost of dumping it onto a stockpile. However, in some situations, rather than stockpiling overburden, it makes good economic sense to dispose of it by using it to construct a rock wall or levy bank to form a tailings dam. In this situation, the cost of disposal of the overburden continues to be a revenue cost that is deductible under section 8-1 of the 1997 Act.

17. Likewise, sand reclaimed from a treatment process is often used to form part of the lining of a tailings dam, etc. Again, the normal costs associated with the disposal of waste material, i.e., the sand, are a revenue expense and are deductible under section 8-1 notwithstanding the waste material forms part of a tailings dam.

18. On the other hand, the incurring of expenditure over and above that associated with the normal distribution of overburden or waste material is expenditure incurred on the construction of a tailings dam, etc., and is expenditure of a capital nature.

Depreciation

Whether a tailings dam, etc., is plant

19. Depreciation is allowed for a unit of plant where a taxpayer is the owner or quasi-owner of the plant and it is used, or installed ready for use and held in reserve, for the purpose of producing assessable income.

20. '[Plant] in its ordinary sense ... includes whatever apparatus is used by a business man for carrying on his business, - not his

> stock-in trade which he buys or makes for sale; but all goods and chattels, fixed or moveable, live or dead, which he keeps for permanent employment in his business': Lindley LJ in *Yarmouth v. France* (1887) 19 QBD 647 at 658.

21. However, if an item merely provides the setting in which income producing activities are conducted, it does not qualify as plant (*J. Lyons & Co Ltd v. The Attorney-General* [1944] 1 All ER 477 at 479). A permanent structure may be plant if 'it fulfils the function of plant in the trader's operations' (*IRC v. Barclay Curle & Co. Ltd* [1969] 1 All ER 732).

22. In *Wangaratta Woollen Mills v. FC of T* 69 ATC 4095; (1969) 1 ATR 329, a dye house used in a business of dyeing and spinning worsted yarn, was held to be plant because it played a part itself in the manufacturing process and was more than a convenient setting for the taxpayer's operations. The dye house was part of a complex whole in which every piece was essential for the efficient operation of the manufacturing process and was itself an item of plant for depreciation purposes.

23. There is a recognition in the majority decision of the Full Federal Court in *FC of T v. Mount Isa Mines Ltd* 91 ATC 4154; (1991) 21 ATR 1294, at ATC 4163 and ATR 1303, respectively, that '[m]any processes turn out refuse of one kind or another as well as valuable products, and the containers into which the refuse is pumped would ordinarily be regarded as an integral part of the processing plant'.

24. Like the dye house in the *Wangaratta Woollen Mills* case, the tailings dams, etc., covered in this Ruling are regarded as plant. In the treatment of minerals, disposing of the vast amounts of waste produced is an integral part in the continuous operation of the treatment plant. Tailings dams function in harmony with treatment plants and perform an important role in the disposal of the waste by containing it in a specified area. That they sometimes also facilitate the recycling of water and chemicals, provides additional support for their being regarded as plant.

25. Unlike the service pit considered in *Moreton Central Sugar Mill Co Ltd v FC of T* (1967) 116 CLR 151; 14 ATD 468 at CLR 157 and ATD 471, respectively, a tailings dam, etc., is not 'a structure built into the ground so as to form a static and permanent feature of the place in which a business may be carried on and having no other function than to provide a convenient stand for performing of work in the business'.

26. If a taxpayer carrying on eligible mining or quarrying operations erected steel, concrete or brick walls that played the role performed by the tailings dam, etc., those structures would be plant (*IRC v. Barclay Curle & Co Ltd*; *Cooke v. Beach Station Caravans*

Ltd [1974] 3 All ER 159 at 167). We consider in these circumstances it makes no difference that the dam wall is made of earth.

Effective life of a facility

27. The rate at which plant is depreciated is determined by its effective life. Taxpayers may calculate for themselves the effective life of plant or adopt the effective life specified by the Commissioner. The choice is made for the income year in which a depreciation claim is first allowable for the plant.

28. The effective life of plant is worked out by estimating how long it can be used by any entity for income producing purposes. In making the estimation, a taxpayer must assume the plant is new, and will be subject to wear and tear at a reasonable rate having regard to the expected circumstances of use, and be maintained in reasonably good order and condition (section 42-105 of the 1997 Act).

29. As discussed in paragraph 24, a tailings dam performs the function of plant because of the integral part it plays in the continuous operation of the treatment plant. A tailings dam performs this function until it is **finally** filled. Its effective life is the period from the time it is first used, or installed ready for use and held in reserve, to the time it is expected that it will no longer play an active role in the operation of the treatment process.

30. Sometimes, a tailings dam, etc., is 'filled' with waste and then left to allow sedimentation and evaporation to occur. After this happens the tailings dam can then be 'topped-up' with more waste. Consequently, its effective life extends beyond the time it is first 'filled' and is the period from the time it is first used, or installed ready for use and held in reserve, to the time it is expected to be no longer reasonably capable of being so used.

31. A 'filled' tailings dam ceases to be an item of plant. A 'filled' tailings dam performs a passive function of storing minerals and is part of the business setting but it ceases to have the active integration with the operation of the treatment plant that previously gave it the character of plant.

32. If a new item of plant is scrapped or abandoned before the end of its normal effective life, the effective life is taken to have ended when it is scrapped or abandoned.

33. The effective life and depreciation rates specified by the Commissioner for mudlakes, initial containment areas and tailings dams are:

Item	Effective life (years)	Acquired or constructed Post-26/2/92	
		Prime cost %	Diminishing value %
Mudlakes	10	17	25
Initial containment areas	20	13	20
Tailings dams	20	13	20

34. Where a tailings dam, etc., has an effective life of less than three years the rate of depreciation fixed under subsection 42-125(1) is 100%. In these circumstances, an immediate write-off is available under the depreciation provisions for the cost of the tailings dam, etc.

Ownership of plant

35. Section 42-15 of the 1997 Act provides a deduction for depreciation of a unit of plant for an income year, if, in that year:

(a) the taxpayer is the owner or quasi-owner of the plant; and

(b) it is used, or installed ready for use and held in reserve, for the purpose of producing assessable income.

36. Where an improvement is attached to land, it becomes part of the land and is legally owned by the landowner. The tailings dams, etc., considered in this Ruling are such improvements.

37. A taxpayer who owns the land where the above mentioned improvements are attached, is entitled to claim depreciation in respect of those improvements where they also qualify as plant. If the taxpayer is not the legal owner of the land where the plant is attached, depreciation is still available if the taxpayer can satisfy the tests of quasi-ownership in section 42-310. If there is both an owner and a quasi-owner of plant, only the quasi-owner can deduct an amount for depreciation.

38. Subject to subsection 42-310(2), subsection 42-310(1) defines quasi-owner. A taxpayer is regarded as the quasi-owner if:

(a) the plant is attached to land held by the taxpayer under a quasi-ownership right granted by an exempt Australian government agency or an exempt foreign government agency; and

(b) the taxpayer:

(i) acquired or constructed the plant and attached it to the land after acquiring the right; or

(ii) acquired the right from the entity that acquired or constructed the plant and attached it to the land or from a later successive holder of the right; and

(c) the taxpayer is not the owner of the plant and there is no quasi-owner under section 42-312.

40. A quasi-ownership right over land is defined in subsection 995-1(1) as meaning:

(a) a lease of the land; or

(b) an easement in connection with the land; or

(c) any other right, power or privilege over the land, or in connection with the land.

41. An exempt Australian government agency is defined in subsection 995-1(1) to mean:

(a) the Commonwealth, a State or a Territory; or

(b) an authority of the Commonwealth or of a State or a Territory whose ordinary income and statutory income is exempt from income tax because of Division 50; or

(c) an STB, that is, a State/Territory body (within the meaning of Division 1AB of Part III of the 1936 Act) whose ordinary income and statutory income is exempt from income tax under that Division of that Part.

42. An exempt foreign government agency is defined in subsection 995-1(1) to mean:

(a) the government of a foreign country, or of part of a foreign country; or

(b) an authority of the government of a foreign country, if the authority is of a similar nature to an authority that is an exempt Australian government agency; or

(c) an authority of the government of part of a foreign country, if the authority is of a similar nature to an

authority that is an exempt Australian government agency.

43. The 'right' to construct a tailings dam, etc., may be found in the actual mining lease, or the lessee may acquire an additional lease or licence conferring rights to obtain the maximum benefits out of the mining operations conducted pursuant to the mining lease. All mining leases and additional leases or licences giving rights to construct or use land as a tailings dam, etc., are granted by an exempt Australian government agency.

44. Under the *Mining Act 1973* (NSW), for example, the holder of a mining lease may carry out in the mining area any 'mining purpose', subject to the lease conditions. The term 'mining purpose' is defined and includes constructing dams and the treatment of tailings. In addition, the holder of a mining lease may acquire a mining purposes lease, conferring on the registered holder of the lease the right to use the land for the mining purpose specified in the lease and for any other mining purpose to which the lease applies by reason of a Ministerial direction.

45. In Victoria, the *Mines Act 1958* authorises the Minister to grant to any person a licence for mining purposes over Crown land or private land, including leased land. One such licence is a mining area licence that covers such matters as the construction and use of dams, reservoirs or facilities for the conveyance of tailings.

46. All the State laws relating to mining provide for the granting of rights to construct and use facilities of the type identified in this Ruling. Some of these rights are conferred pursuant to the mining lease, but the position varies in each jurisdiction and in some cases ancillary leases or licences may need to be obtained.

47. Given the need to obtain government approval for the right to use land as a tailings dam it is considered that most, if not all, taxpayers carrying on eligible mining or quarrying operations should be able to establish ownership or quasi-ownership rights in respect of the tailings dams, etc., such that they qualify for depreciation deductions. However, depreciation in respect of a tailings dam, etc., is not available where a taxpayer does not own the land on which the dam, etc., is attached, and the taxpayer also fails the quasi-ownership tests in section 42-310.

Allowable capital expenditure

48. In the *Mount Isa Mines* case, the majority of the Full Federal Court held that capital expenditure incurred on a new retaining wall for a tailings dam was allowable capital expenditure and deductible under the mining provisions.

49. Specifically, the Court held that paragraph 122A(1)(c) of the 1936 Act (the equivalent to paragraph 330-85(f) of the 1997 Act) applied because the tailings dam was an improvement for use directly in connection with the storage (after treatment) of minerals in relation to the operation of plant used primarily and principally in the treatment of minerals obtained from the carrying on by the taxpayer of prescribed mining operations.

50. The decision in the *Mount Isa Mines* case involved years of income prior to the introduction of subsection 122A(1B) of the 1936 Act (the equivalent to paragraph 330-95(1)(a) of the 1997 Act). These provisions specifically exclude plant that qualifies for deduction under the general depreciation provisions from being deductible as allowable capital expenditure.

51. The exclusion in subsection 122A(1B) of the 1936 Act was limited to expenditure on property, being plant or articles for the purposes of section 54. The explanatory memorandum that introduced the subsection stated this was a reference to 'plant or articles as defined in that section which are owned by a taxpayer and used or installed ready for use for producing assessable income'. The explanatory memorandum also stated the intention of the subsection was to replace special concessional deductions for income-producing plant with depreciation.

52. Likewise, the exclusion in paragraph 330-95(1)(a) of the 1997 Act is limited to plant within the meaning of Division 42. This means, plant or articles within the meaning of 'plant' in section 42-18, where the taxpayer is the owner or quasi-owner and that have been used or installed ready for use for the purposes of producing assessable income.

53. It follows that expenditure on tailings dams, etc., that qualifies as deductible under the general depreciation provisions can no longer qualify as allowable capital expenditure.

54. However, capital expenditure on tailings dams, etc., that does not qualify as deductible under the general depreciation provisions may still be deductible as allowable capital expenditure. Examples of expenditure not qualifying under the general depreciation provisions include the situation where the taxpayer cannot establish ownership or quasi-ownership rights, or the structure is abandoned before it is completed or a capital improvement is made which does not qualify as a unit of plant.

55. If the general depreciation provisions do not apply, capital expenditure on tailings dams may qualify as allowable capital expenditure under paragraph 330-85(f). This paragraph applies where the purpose of incurring the capital expenditure was to construct an improvement to be used in connection with the use of plant in the 'treatment' of minerals or quarry materials that would have been

obtained by a taxpayer carrying on eligible mining operations. The meaning of the word 'treatment' is defined in subsection 330-390(2).

Expenditure on rehabilitation

56. Expenditure incurred on tailings dams, etc., covered by this Ruling is not expenditure incurred on rehabilitation. The tailings dams, etc., covered by this Ruling have a part to play in the eligible mining or quarrying operation either as an integral part of the treatment process or for the storage of minerals after treatment.

57. For expenditure to be incurred 'on rehabilitation' it must be incurred in restoring or rehabilitating a site or part of a site to, or to a reasonable approximation of, its pre-mining condition. 'Pre-mining condition' refers to the site's condition before mining operations commenced.

58. Paragraph 330-450(1)(b) recognises that some dams and levees (e.g., dams to secure a water supply for revegetation) are necessary for proper rehabilitation; they are an integral part of the rehabilitation process and, therefore, deductible under section 330-435. However, those dams are distinguishable from the tailings dams covered in this Ruling.

Expenditure on capital works

59. Section 43-10 allows the write-off of certain 'construction expenditure' incurred in respect of the construction of capital works, such as buildings, structural improvements and environment protection earthworks including any extensions, alterations or improvements.

60. Section 43-70 defines the 'construction expenditure' that can be written-off under the Division. Subsection 43-70(2) lists items specifically excluded from being treated as construction expenditure.

61. Paragraphs 43-70(2)(e) and (f) specifically exclude expenditure on 'plant' and 'allowable capital expenditure', respectively, from deductibility under the capital works provisions. As expenditure on the tailings dams, etc., covered by this Ruling qualifies as either expenditure on plant or as allowable capital expenditure, it is not deductible under section 43-10.

Allowable environment protection expenditure

62. Subject to satisfying other requirements in Subdivision CA, section 82BK of the 1936 Act allows an outright deduction for allowable environment protection expenditure, which is expenditure

incurred for the sole or dominant purpose of carrying on an eligible environment protection activity as defined in section 82BM.

63. Expenditure on tailings dams, etc., covered by this Ruling is not allowable environmental protection expenditure under section 82BK because it is expenditure that is deductible under another provision of the Act. Because expenditure on tailings dams, etc., is deductible under either the depreciation provisions or as allowable capital expenditure under the mining provisions, it is not deductible under section 82BK.

64. Section 82BK is a deduction provision of last resort. Subsection 82BL(3) states expenditure is taken not to be allowable environment protection expenditure to the extent to which a deduction is allowable in respect of that expenditure under a provision of this Act other than section 82BK.

Examples

Mudlake with effective life of three years or more

65. XYZ Ltd conducted eligible mining operations under a mining lease granted under a State mining law. It incurred expenditure in constructing an earthen-walled containment area (a mudlake) to dispose of waste generated from a treatment process. The company estimated that it would take 10 years to fill the dam.

66. Expenditure on constructing the facility is capital in nature because it provides the taxpayer with an enduring benefit. It is not deductible under section 8-1 but is part of the treatment process and is plant that is eligible for depreciation.

Mudlake with effective life of less than three years

67. If XYZ Ltd decided not to incur expenditure on a permanent facility but to incur it on a lesser facility with an effective life of less than three years, the company is entitled to deduct, as depreciation, the full cost of the mudlake in the year it is first used, or installed ready for use, for the purpose of producing assessable income. The general rate of depreciation for items of plant having an effective life of fewer than three years is set by subsection 42-125(1) at the prime cost rate of 100%.

Commissioner of Taxation

20 January 1999

Previous draft: TR 92/16

Related Rulings/Determinations:
IT 175; IT 2685; TR 95/36

Subject references:
- capital works
- dams
- depreciation
- environment protection
- rehabilitation-related activities
- residue disposal
- structural improvements
- tailings dams
- waste disposal

Legislative references:
- ITAA97 8-1
- ITAA97 42-15
- ITAA97 42-18
- ITAA97 42-105
- ITAA97 42-125
- ITAA97 42-125(1)
- ITAA97 42-310
- ITAA97 42-310(1)
- ITAA97 42-310(2)
- ITAA97 42-312
- ITAA97 42-320
- ITAA97 43-10
- ITAA97 43-70
- ITAA97 43-70(2)
- ITAA97 43-70(2)(e)
- ITAA97 43-70(2)(f)
- ITAA97 330-80
- ITAA97 330-85
- ITAA97 330-85(f)
- ITAA97 330-95
- ITAA97 330-95(1)(a)
- ITAA97 330-390
- ITAA97 330-390(2)
- ITAA97 330-435
- ITAA97 330-450(1)
- ITAA97 330-450(1)(b)
- ITAA97 995-1
- ITAA97 995-1(1)
- ITAA36 Part III Division 1AB
- ITAA36 51(1)
- ITAA36 54(1)
- ITAA36 54(2)
- ITAA36 54A(1)
- ITAA36 54AA
- ITAA36 54AA(2)
- ITAA36 54AA(8)
- ITAA36 54AB
- ITAA36 54AC
- ITAA36 54AD
- ITAA36 55(2)
- ITAA36 82BK
- ITAA36 82BL(3)
- ITAA36 82BM
- ITAA36 122(1)
- ITAA36 122A(1)
- ITAA36 122A(1)(c)
- ITAA36 122A(1B)
- ITAA36 122DG
- ITAA36 124BA(1)
- ITAA36 124BC(1)
- ITAA36 124ZG(3)
- ITAA36 124ZH

Case References:
- FC of T v. Mount Isa Mines Ltd 91 ATC 4154; (1991) 21 ATR 1294
- IRC v. Barclay Curle & Co. Ltd [1969] 1 All ER 732
- Cooke v. Beach Station Caravans Ltd [1974] 3 All ER 159
- J. Lyons & Co Ltd v. The Attorney-General [1944] 1 All ER 477
- Moreton Central Sugar Mill Co Ltd v. FC of T (1967) 116 CLR 151; 14 ATD 468
- Wangaratta Woollen Mills v. FC of T 69 ATC 4095; (1969) 1 ATR 329

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