# *PR 1999/90W - Income tax: Carina Park Almond Project*

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This document has changed over time. This is a consolidated version of the ruling which was published on *8 March 2000*

# Product Ruling
Income tax: Carina Park Almond Project

***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 98/1 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 This Product Ruling has been withdrawn on 8 March 2000 and replaced by PR 2000/9.

**Commissioner of Taxation**
1 September 1999

*Previous draft:*
Not previously released in draft form

*Related Rulings/Determinations:*
TR 92/1; TR 92/20; TR 97/11; TR 97/16; TR 98/22; TD 93/34

*Subject references:*
- carrying on a business
- commencement of business
- fee expenses
- interest expenses
- management fees expenses
- producing assessable income
- product rulings
- public rulings
- schemes and shams
- taxation administration
- tax avoidance

*Legislative references:*
- ITAA1936 82KL
- ITAA1936 82KZM
- ITAA1936 Pt IVA
- ITAA1936 177A
- ITAA1936 177C
- ITAA1936 177D
- ITAA1936 318
- ITAA1997 6-5
- ITAA1997 8-1
- ITAA1997 8-1(1)(a)
- ITAA1997 8-1(1)(b)
- ITAA1997 25-25
- ITAA1997 387-B
- ITAA1997 387-125
- ITAA1997 387-130
- ITAA1997 387-140
- ITAA1997 387-C
- ITAA1997 387-165
- ITAA1997 387-170
- ITAA1997 387-170(3)
- ITAA1997 387-175
- ITAA1997 387-185
- ITAA1997 995-1(1)

ATO references:
NO 99/6760-5
BO
FOI number: I 1020559
ISSN: 1039 - 0731