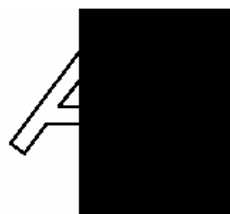


PR 2000/35W - Income tax: Kallamar Olive Project

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 This document has changed over time. This is a consolidated version of the ruling which was published on *24 May 2000*



Product Ruling

Income tax: Kallamar Olive 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**, **Previous Rulings**, **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 This Ruling has been withdrawn on 24 May 2000 and replaced by PR 2000/62.

Commissioner of Taxation

5 April 2000

Previous draft:

Not previously issued in draft form

Related Rulings/Determinations:

PR 1999/95; TR 92/1; TR 92/20;
TR 94/25; TR 98/22; TR 97/11;
TR 97/16; TD 93/34; IT 175; IT 2001

Subject references:

- carrying on a business
- commencement of business
- fee expenses
- interest expenses
- management fees expenses
- primary production
- primary production expenses
- producing assessable income
- product rulings
- public rulings
- schemes and shams
- taxation administration
- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters
- tax shelters project

Legislative references:

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- ITAA 1936 82KH(1F)(b)
- ITAA 1936 82KL
- ITAA 1936 82KL(1)
- ITAA 1936 82KZM
- ITAA 1936 82KZM (b) (ii)
- ITAA 1936 82KZMA
- ITAA 1936 82KZMA (3) (c)
- ITAA 1936 82KZMA (4)
- ITAA 1936 82KZMB
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD
- ITAA 1936 Pt IIIAA
- ITAA 1936 Pt IVA
- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1936 177D
- ITAA 1997 6-5
- ITAA 1997 8-1
- ITAA 1997 8-1(1)(a)
- ITAA 1997 8-1(1)(b)
- ITAA 1997 8-1(2)
- ITAA 1997 27-5
- ITAA 1997 27-30
- ITAA 1997 42-15
- ITAA 1997 42-25

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FOI status: **may be released**

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- ITAA 1997 Subdiv 42-C
 - ITAA 1997 42-118
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 - ITAA 1997 42-160(1)
 - ITAA 1997 42-160(3)
 - ITAA 1997 42-165(1)
 - ITAA 1997 42-165(2A)
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 - ITAA 1997 42-345
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ATO references:

NO 2000/000267

BO

FOI number: I 102438

ISSN: 1441-1172