



PR 2000/58W - Income tax: Tarwoona Olives Scheme No 1

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 This document has changed over time. This is a consolidated version of the ruling which was published on *28 March 2001*



Product Ruling

Income tax: Tarwoona Olives Scheme No 1

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 This Ruling has been withdrawn on 28 March 2003 and replaced by PR 2001/29.

Commissioner of Taxation

17 May 2000

Previous draft:

Not previously issued in draft form

Related Rulings/Determinations:

PR 1999/95; PR 1999/21; TR 97/16;
TR 97/11; TD 93/34; TR 92/20; TR
92/1

Subject references:

- afforestation expenses
- carrying on a business
- commencement of business
- fee expenses
- forestry
- interest expenses
- management fees expenses
- plantation forestry
- product rulings
- public rulings
- primary production
- primary production expenses
- producing assessable income
- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters

- tax shelters project

Legislative references:

- ITAA 1997 8-1
- ITAA 1997 25-25
- ITAA 1997 27-30
- ITAA 1997 Subdiv 387-A
- ITAA 1997 387-55
- ITAA 1997 Subdiv 387-B
- ITAA 1997 387-125
- ITAA 1997 Subdiv 387-C
- ITAA 1997 387-165
- ITAA 1997 387-175
- ITAA 1997 387-185
- ITAA 1997 387-210
- ITAA 1997 388-55
- ITAA 1997 960-Q
- ITAA 1997 960-335
- ITAA 1997 960-340
- ITAA 1997 960-345
- ITAA 1997 960-350
- ITAA 1997 995-1
- ITAA 1936 82KH
- ITAA 1936 82KL
- ITAA 1936 82KZM

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| - ITAA 1936 82KZMA | - ITAA 1936 177A |
| - ITAA 1936 82KZMB | - ITAA 1936 177C |
| - ITAA 1936 82KZMC | - ITAA 1936 177D |
| - ITAA 1936 82KZMD | |
| - ITAA 1936 Pt IVA | |
| - ITAA 1936 82KZL | |
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ATO references:

NO

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