

# ***PR 2000/72W - Income tax: Black George Warren River Project No.1***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *4 October 2000*



## **Product Ruling**

Income tax: Black George Warren River  
Project No.1

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### **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 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**

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1. This Ruling has been withdrawn on 4 October 2000 and replaced by PR 2000/104.

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### **Commissioner of Taxation**

14 June 2000

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*Previous draft*

Not previously issued in draft form

- ITAA 1997 6-5

- ITAA 1997 8-1

- ITAA 1997 27-5

*Related Rulings/Determinations:*

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

- ITAA 1997 27-30

- ITAA 1997 35-10(2)

- ITAA 1997 35-10(4)

- ITAA 1997 35-30

- ITAA 1997 35-35

*Subject references:*

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

- ITAA 1997 35-40

- ITAA 1997 35-55(1)(b)

- ITAA 1997 35-55(1)(a)

- ITAA 1997 42-15

- ITAA 1997 42-25

- ITAA 1997 42-118

- ITAA 1997 42-125

- ITAA 1997 42-160

- ITAA 1997 42-160(1)

- ITAA 1997 42-160(3)

- ITAA 1997 42-165

- ITAA 1997 42-165(1)

- ITAA 1997 42-165(2A)

- ITAA 1997 42-345

- ITAA 1997 Pt 2-25

- ITAA 1997 387-55

- ITAA 1997 387-125

*Legislative references:*

# PR 2000/72

FOI status: **may be released**

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- ITAA 1997 387-165
  - ITAA 1997 387-170
  - ITAA 1997 387-175
  - ITAA 1997 387-185
  - ITAA 1997 960-335
  - ITAA 1997 960-340
  - ITAA 1997 960-345
  - ITAA 1997 960-350
  - ITAA 1936 82KL
  - ITAA 1936 82KZM
  - ITAA 1936 82KZMA(3)(c)
  - ITAA 1936 82KZMB
  - ITAA 1936 82KZMC
  - ITAA 1936 82KZMD
  - ITAA 1936 177A
  - ITAA 1936 177C
  - ITAA 1936 177D
  - ITAA 1936 Part IVA
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ATO references:

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