



PR 2000/9W - 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 *31 May 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 IVA 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 This Ruling has been withdrawn on 31 May 2000 and replaced by PR 2000/64.

Commissioner of Taxation

8 March 2000

<i>Previous draft:</i>	- ITAA 1936 82KZMA
Not previously issued in draft form	- ITAA 1936 82KZMB
	- ITAA 1936 82KZMC
<i>Related Rulings/Determinations:</i>	- ITAA 1936 82KZMD
TR 92/1; TR 92/20; TR 97/11;	- ITAA 1936 Pt IVA
TR 97/16; TR 98/22; TD 93/34;	- ITAA 1936 177A
PR 1999/95	- ITAA 1936 177C
	- ITAA 1936 177D
<i>Subject references:</i>	- ITAA 1936 318
- carrying on a business	- ITAA 1997 6-5
- commencement of business	- ITAA 1997 8-1
- fee expenses	- ITAA 1997 8-1(1)(a)
- interest expenses	- ITAA 1997 8-1(1)(b)
- management fees expenses	- ITAA 1997 27-5
- producing assessable income	- ITAA 1997 387-B
- product rulings	- ITAA 1997 387-125
- public rulings	- ITAA 1997 387-130
- schemes and shams	- ITAA 1997 387-140
- taxation administration	- ITAA 1997 387-C
- tax avoidance	- ITAA 1997 387-165
	- ITAA 1997 387-170
<i>Legislative references:</i>	- ITAA 1997 387-170(3)
- ITAA 1936 82KL	- ITAA 1997 387-185
- ITAA 1936 82KZM	- ITAA 1997 995-1(1)

Product Ruling

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ATO references:

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