



# ***PR 2001/122W - Income tax: CMCL Produce Pool***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2002*



## Product Ruling

### Income tax: CMCL Produce Pool

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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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2002. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, who entered into the specified arrangement prior to withdrawal of the Ruling. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

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### Commissioner of Taxation

29 June 2001

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#### *Previous draft:*

Not previously released in draft form

#### *Related Rulings/Determinations:*

TR 92/1; TR 92/20; TR 97/16;  
PR 1999/95; IT 2670; TD 93/34

#### *Subject references:*

- primary production
- producing assessable income
- product rulings
- public rulings
- schemes
- tax avoidance

- tax benefits

#### *Legislative references:*

- ITAA 1997 6-5
- ITAA 1997 17-5
- ITAA 1997 70-35
- ITAA 1997 70-35(1)
- ITAA 1997 70-90
- ITAA 1936 Part IVA
- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1936 177D
- ANTS(GST)A99 Subdiv 153-B
- ANTS(GST)A99 153-50

# PR 2001/122

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ATO references:

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