


# ***PR 2001/91W - Income tax: Mobandilla Cotton Project No. 2***

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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: Mobandilla Cotton Project No. 2

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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**, **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**

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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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2002.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 entered into the specified arrangement on or after 28 April 1999 and before 30 June 1999. 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**

20 June 2001

##### *Previous draft:*

Not previously issued in draft form

##### *Related Rulings/Determinations:*

PR 1999/95; TR 92/1; TR 97/11;  
TR 97/16; TR 98/22; TD 93/34;  
PR 1999/15

##### *Subject references:*

- product rulings
- public rulings
- non-commercial losses
- primary production expenses

##### *Legislative references:*

- ITAA 1997 Div 35
- ITAA 1997 35-10(2)
- ITAA 1997 35-10(3)
- ITAA 1997 35-10(4)
- ITAA 1997 35-30
- ITAA 1997 35-35
- ITAA 1997 35-40
- ITAA 1997 35-45
- ITAA 1997 35-55
- ITAA 1997 35-55(1)
- ITAA 1997 35-55(1)(a)
- ITAA 1997 35-55(1)(b)

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##### ATO references:

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