



# ***PR 2001/94W - Income tax: Neem Australia 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 *17 October 2001*



## Product Ruling

### Income tax: Neem Australia 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**, **Previous Ruling**, **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 This Ruling has been withdrawn on 17 October 2001 and replaced by PR 2001/135.

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#### **Commissioner of Taxation**

27 June 2001

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#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

PR 1999/95; PR 2000/88; TR 92/1;  
TR 97/11; TR 97/16; TD 93/34;  
TR 92/20; TR 98/22

#### *Subject references:*

- carrying on a business
- commencement of business
- horticultural
- 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

#### *Legislative references:*

- ITAA 1997 8-1
- ITAA 1997 6-5
- ITAA 1997 8-1(1)(a)
- ITAA 1997 8-1(1)(b)
- ITAA 1997 Div 27
- ITAA 1997 27-5
- ITAA 1997 Div 35
- ITAA 1997 35-10
- 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)
- ITAA 1997 387-A
- ITAA 1997 387-55
- ITAA 1997 387-B
- ITAA 1997 387-125
- ITAA 1997 387-C

- ITAA 1997 387-165
  - ITAA 1997 387-185
  - ITAA 1997 387-210
  - ITAA 1997 388-55
  - ITAA 1997 960-335
  - ITAA 1997 960-340
  - ITAA 1997 960-345
  - ITAA 1997 960-350
  - ITAA 1997 Subdiv 960-Q
  - ITAA 1936 82KL
  - ITAA 1936 82KZL(1)
  - ITAA 1936 82KZM
  - ITAA 1936 82KZM(1)
  - ITAA 1936 82KZMA
  - ITAA 1936 82KZMA(4)
  - ITAA 1936 82KZMB
  - ITAA 1936 82KZMC
  - ITAA 1936 82KZMD
  - ITAA 1936 82KZMD(2)
  - ITAA 1936 82KZME
  - ITAA 1936 82KZME(4)
  - ITAA 1936 82KZME(7)
  - ITAA 1936 82KZMF
  - ITAA 1936 82KZMF(1)
  - ITAA 1936 Pt IVA
  - ITAA 1936 177A
  - ITAA 1936 177B
  - ITAA 1936 177C
  - ITAA 1936 177D(b)
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## ATO references:

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