



# ***PR 2002/7W - Income tax: Northern Rivers Coffee Project 2 (revised arrangement)***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2004*



## **Product Ruling**

### **Income tax: Northern Rivers Coffee Project 2 (revised arrangement)**

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#### ***Preamble***

*The number, subject heading, and the **What this Product Ruling is about** (including **Tax laws, 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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2004. The Ruling continues to apply, in respect of the tax laws 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**

23 January 2002

##### *Previous draft:*

Not previously issued in draft form

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

PR 1999/95; PR 2001/63, TR 92/1;  
TR 97/11; TR 97/16; TR 92/20;  
TR 98/22; TD 93/34; TR 2000/8;  
IT 360

##### *Subject references:*

- carrying on a business
- commencement of a business
- interest expenses
- harvesting expenses
- management fees

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

##### *Legislative references:*

- ITAA 1997 6-5
- ITAA 1997 8-1
- ITAA 1997 17-5
- ITAA 1997 Div 27
- ITAA 1997 Div 35

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- 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 35-55(2)
  - ITAA 1997 Div 40
  - ITAA 1997 Subdiv 40-F
  - ITAA 1997 40-515
  - ITAA 1997 40-515(1)(a)
  - ITAA 1997 40-515(1)(b)
  - ITAA 1997 40-520(1)
  - ITAA 1997 40-525(2)
  - ITAA 1997 40-525(3)
  - ITAA 1997 40-530
  - ITAA 1997 40-530(2)
  - ITAA 1997 40-535
  - ITAA 1997 40-540
  - ITAA 1997 40-545
  - ITAA 1997 40-550
  - ITAA 1997 Div 70
  - ITAA 1997 70-35
  - ITAA 1997 Div 328
  - ITAA 1997 Subdiv 328-D
  - ITAA 1997 Subdiv 328-F
- ITAA 1997 Subdiv 328-G
  - ITAA 1997 328-105
  - ITAA 1997 328-105(1)(a)
  - ITAA 1997 328-105(1)(b)
  - ITAA 1997 328-285
  - ITAA 1997 328-285(1)
  - ITAA 1997 328-285(2)
  - ITAA 1936 44
  - ITAA 1936 Div 3 of Part III
  - ITAA 1936 82KL
  - ITAA 1936 82KZL
  - ITAA 1936 82KZL(1)
  - ITAA 1936 82KZME
  - ITAA 1936 82KZME(1)
  - ITAA 1936 82KZME(2)
  - ITAA 1936 82KZME(3)
  - ITAA 1936 82KZME(4)
  - ITAA 1936 82KZME(7)
  - ITAA 1936 82KZMF
  - ITAA 1936 82KZMF(1)
  - ITAA 1936 Pt IVA
  - ITAA 1936 177A
  - ITAA 1936 177C
  - ITAA 1936 177D
  - ITAA 1936 177D(b)
- Case references:*
- FCT v. Lau 84 ATC 4929 (1984) 16 ATR 55
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## ATO references:

NO T2001/000842

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ISSN: 1441 1172