## IT 2006 - Primary production : kelp harvesting

This cover sheet is provided for information only. It does not form part of IT 2006 - Primary production : kelp harvesting

TAXATION RULING NO. IT 2006

PRIMARY PRODUCTION : KELP HARVESTING

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    F.O.I. EMBARGO: May be released
REF H.O. REF: 82/19216 F80 DATE OF EFFECT:
    B.O. REF: DATE ORIG. MEMO ISSUED: 16.12.82
    F.O.I. INDEX DETAIL
    REFERENCE NO: SUBJECT REFS: LEGISLAT. REFS:
    I 1103035 PRIMARY PRODUCTION
                            - DEFINITION
    KELP HARVESTING
    OTHER RULINGS ON TOPIC:
PREAMBLE This Office has recently considered whether kelp harvesting
        comes within the definition of primary production in section 6 of
        the Income Tax Assessment Act.
FACTS 2. As presently understood kelp harvesting operations are limited
        to the gathering of storm cast kelp, from the sea or after it has
        been washed up on the shore, by mechanical or manual means. The
        kelp is then transported to a factory for processing. The
        operations at present do not involve in any way the cultivation of
        kelp.
RULING 3. Kelp harvesting is not considered to be primary production for the purposes of the Income Tax Assessment.```

