



Farm ownership and crops -

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Primary Production Industry Partnership

Farm ownership and crops

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Farm ownership and crops

Question

1. Does a business operator own annual crops growing on a land owner's land when the business operator pays all the expenses for the crops?

Answer

2. Yes.

Explanation

3. Provided no agreement to the contrary exists between the business operator and the land owner, the ATO accepts that a business operator owns annual crops growing on another entity's land when the business operator pays all expenses for the crops.