


# ***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

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

6

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.

COMMISSIONER OF TAXATION

22 DECEMBER 1982