APPENDIX B

DEFINITION OF “PRIMARY PRODUCTION”

Income Tax Assessment Act 1936 (Cth) - section 6:
‘primary production’ means production resulting directly from:

(a) the cultivation of land;
(b) the maintenance of animals or poultry for the purpose of selling them or their bodily produce, including natural increase;
(c) fishing operations;
(d) forest operations; or
(e) horticulture;

and includes the manufacture of dairy produce by the person who produced the raw material used in that manufacture.