

**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.