# PR 1999/32W - Income tax: Paulownia Forestry Project No 2

⚠️ This cover sheet is provided for information only. It does not form part of *PR 1999/32W - Income tax: Paulownia Forestry Project No 2*

⚠️ This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2001*

# Product Ruling

Income tax:  Paulownia Forestry Project No 2

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### Preamble

*The number, subject heading, and the **What this Product Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Withdrawal**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**.  Product Ruling PR 98/1 explains Product Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

# Withdrawal

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1.      This Product Ruling is withdrawn and ceases to have effect after 30 June 2001.  The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling.  Thus, the Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to withdrawal of the Ruling.  This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

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**Commissioner of Taxation**
19 May 1999

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*Previous draft:*
No draft issued

*Related Rulings/Determinations:*
PR 98/1;  TR 92/1;  TR 92/20;
TR 97/11;  TR 97/16;  TR 98/22

*Subject references:*
-   afforestation activities
-   afforestation scheme
-   business income
-   carrying on a business
-   forestry practice
-   management fees
-   minimum stocking density
-   primary production
-   product rulings

-   public rulings
-   taxation administration
-   tax avoidance

*Legislative references:*
-   ITAA97 8-1
-   ITAA36 82KK
-   ITAA36 82KL
-   ITAA36 82KZM
-   ITAA36 Part IVA
-   ITAA36 177A
-   ITAA36 177C
-   ITAA36 177D

*Case references:*