



PR 1999/50W - Income tax: Tiwi Islands Acacia Project No 1

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 This document has changed over time. This is a consolidated version of the ruling which was published on *24 November 1999*



Product Ruling

Income tax: Tiwi Islands Acacia Project No 1

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

1. This Product Ruling was withdrawn on 24 November 1999 and has been replaced by PR 1999/103.

Commissioner of Taxation

9 June 1999

Previous draft:

No draft issued

Related Rulings/Determinations:

PR 98/1; TR 92/1; TR 92/20;
TR 94/25; TR 95/6; TR 97/11;
TR 97/16; TD 93/34

Subject references:

- carrying on a business
- commencement of business
- fee expenses
- forestry
- interest expenses
- land clearing
- management fees expenses
- plantation forestry
- primary production
- primary production expenses
- producing assessable income
- product rulings
- public rulings

- schemes and shams
- taxation administration
- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters
- tax shelters project
- timber industry

Legislative references:

- ITAA1936 82KL
- ITAA1936 82KZM
- ITAA1936 Pt IVA
- ITAA1936 177A
- ITAA1936 177C
- ITAA1936 177D
- ITAA1997 8-1
- ITAA1997 25-25

Case references:

ATO references:

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