



# ***PR 2000/38W - Income tax: ITC Pulpwood Project 2000 Prospectus No. 2***

 This cover sheet is provided for information only. It does not form part of *PR 2000/38W - Income tax: ITC Pulpwood Project 2000 Prospectus No. 2*

 This document has changed over time. This is a consolidated version of the ruling which was published on *21 June 2000*



## **Product Ruling**

### **Income tax: ITC Pulpwood Project – 2000 Prospectus 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 1999/95 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 This Ruling has been withdrawn on 21 June 2000 and replaced by PR 2000/82.

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#### **Commissioner of Taxation**

5 April 2000

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##### *Previous draft:*

Not previously issued in draft form

##### *Related Rulings/Determinations:*

PR 1999/95; TD 93/34;  
TR 92/1; TR 97/11; TR 97/16;

##### *Subject references:*

- afforestation expenses
- carrying on a business
- commencement of business
- management fees expenses
- product rulings
- public rulings
- producing assessable income
- schemes and shams
- tax avoidance

- tax benefits under tax avoidance schemes
- tax shelters
- tax shelters project
- taxation administration

##### *Legislative references:*

- ITAA 1936 82KL
- ITAA 1936 82KZM
- ITAA 1936 82KZMA
- ITAA 1936 82KZMB
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD
- ITAA 1936 Pt IVA
- ITAA 1997 8-1
- ITAA 1997 27-5

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##### *ATO references:*

NO 99/18826-0

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