


# ***PR 2000/42W - Income tax: Kimseed Eucalypts Esperance 2000 Project***

 This cover sheet is provided for information only. It does not form part of *PR 2000/42W - Income tax: Kimseed Eucalypts Esperance 2000 Project*

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



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## Product Ruling

### Income tax: Kimseed Eucalypts Esperance 2000 Project

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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, Previous Rulings, 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.*

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## Withdrawal

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1. This Ruling has been withdrawn on 21 June 2000 and replaced by PR 2000/83.

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## Commissioner of Taxation

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19 April 2000

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#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

PR 1999/95; TR 92/1; TR 92/20; TR 94/25; TR 97/11; TR 97/16; TD 93/34; TR 98/22; IT 175; IT 2001;

#### *Subject references:*

- carrying on a business
- commencement of business
- afforestation
- management fee expense
- 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

#### *Legislative references:*

- ITAA 1997 8-1
- ITAA 1997 27-5
- ITAA 1997 Subdiv 960-Q
- ITAA 1997 960-335
- ITAA 1997 960-340
- ITAA 1997 960-345
- ITAA 1997 960-350
- ITAA 1936 82KH
- ITAA 1936 82KL
- ITAA 1936 82KZM
- ITAA 1936 82KZMA
- ITAA 1936 82KZMB
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD
- ITAA 1936 Pt IVA

#### *Case references:*

- Coles Myer Finance Ltd v. Federal Commissioner of Taxation (1993) 176 CLR 640

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ATO references:

NO T2000/002114

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