



# ***PR 2000/55W - Income tax: Heritage Paulownia Forests Project No 1***

 This cover sheet is provided for information only. It does not form part of *PR 2000/55W - Income tax: Heritage Paulownia Forests Project No 1*

 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: Heritage Paulownia Forests Project No 1

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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.*

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## Withdrawal

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1. This Ruling has been withdrawn on 21 June 2000 and replaced by PR 2000/74.

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### Commissioner of Taxation

17 May 2000

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#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

TR 92/1; TR 97/16; TR 92/20; TD  
93/34; TR 98/22; TR 97/11;  
PR 1999/95

#### *Subject references:*

- carrying on a business
- fee expenses
- management fees expenses
- 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

#### *Legislative references:*

- ITAA 1936 82KH(1)
- ITAA 1936 82KL
- ITAA 1936 82KL(1)
- ITAA 1936 82KZM
- ITAA 1936 82KZMA
- ITAA 1936 82KZMB
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD
- ITAA 1936 Pt IVA
- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1936 177D
- ITAA 1997 6-5
- ITAA 1997 8-1
- ITAA 1997 8-1(1)(a)
- ITAA 1997 8-1(2)
- ITAA 1997 27-5
- ITAA 1997 Pt 2-25

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#### ATO references:

NO 2000/005310

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