



# ***PR 2000/81W - Income tax: ITC Pulpwood Project 2000 Prospectus No. 1 - Supplementary Prospectus.***

 This cover sheet is provided for information only. It does not form part of *PR 2000/81W - Income tax: ITC Pulpwood Project 2000 Prospectus No. 1 - Supplementary Prospectus.*

 This document has changed over time. This is a consolidated version of the ruling which was published on *11 October 2000*



## Product Ruling

### Income tax: ITC Pulpwood Project – 2000 Prospectus No. 1 - Supplementary Prospectus.

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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

1. This Ruling has been withdrawn on 11 October 2000 and replaced by PR 2000/106.

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### Commissioner of Taxation

21 June 2000

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#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

PR 1999/95; PR 2000/29; TR 92/1;  
TR 92/20; TR 97/11; TR 97/16;  
TR 98/22; TD 93/34;

#### *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 1936 82KL
- ITAA 1936 82KZM
- ITAA 1936 82KZMA(3)(c)
- ITAA 1936 82KZMA
- ITAA 1936 82KZMB
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD
- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1936 177D
- ITAA 1936 Pt IVA
- ITAA 1997 8-1
- ITAA 1997 8-1(1)(a)
- ITAA 1997 8-1(1)(b)
- ITAA 1997 27-5
- ITAA 1997 27-30
- ITAA 1997 35-10(2)
- ITAA 1997 35-10(3)
- ITAA 1997 35-10(4)
- ITAA 1997 35-30
- ITAA 1997 35-35

# PR 2000/81

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FOI status: **may be released**

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- ITAA 1997 35-40
- ITAA 1997 35-45
- ITAA 1997 35-55
- ITAA 1997 35-55(1)(a)
- ITAA 1997 35-55(1)(b)
- ITAA 1997 35-55(2)

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ATO references:

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