

PR 2000/82W - Income tax: ITC Pulpwood Project - 2000 Prospectus No. 2 -Supplementary Prospectus

 This cover sheet is provided for information only. It does not form part of *PR 2000/82W - Income tax: ITC Pulpwood Project - 2000 Prospectus No. 2 -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. 2 -Supplementary Prospectus

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.*

Withdrawal

1. This Ruling has been withdrawn on 11 October 2000 and replaced by PR 2000/107.

Commissioner of Taxation

21 June 2000

Previous draft:

Not previously issued in draft form

Related Rulings/Determinations:

PR 1999/95; PR 2000/38; TD 93/34;
TR 92/1; TR 92/20; 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(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(4)
- ITAA 1997 35-30
- ITAA 1997 35-35
- ITAA 1997 35-40
- ITAA 1997 35-45
- ITAA 1997 35-55

PR 2000/82

FOI status: **may be released**

Page 2 of 2

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

ATO references:

NO 99/18826-0

BO

FOI number: I 1021645

ISSN: 1441-1172