

PR 2001/113W - Income tax: Great Southern Blue Gum Plantations 2000/2001 Projects

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2002*



Product Ruling

Income tax: Great Southern Blue Gum Plantations 2000/2001 Projects

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

1. This Product Ruling is withdrawn and ceases to have effect after 30 June 2002. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who entered into the specified arrangements between 2 February 2000 and 14 June 2000. This is subject to there being no material difference in the arrangements or in the persons' involvement in the arrangements.

Commissioner of Taxation

27 June 2001

Previous draft:

Not previously issued in draft form

- schemes and shams
- taxation administration
- tax avoidance

Related Rulings/Determinations:

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

Legislative references:

- ITAA 1997 Div 35
- ITAA 1997 35-10(2)
- ITAA 1997 35-10(3)
- 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
- ITAA 1997 35-55(1)(a)
- ITAA 1997 35-55(1)(b)
- ITAA 1997 35-55(2)

Subject references:

- carrying on a business
 - commencement of business
 - fee expenses
 - interest expenses
 - management fees expenses
 - producing assessable income
 - product rulings
 - public rulings
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