

PR 2001/134W - Income tax: 2002 Timbercorp Eucalypts Project

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 This document has changed over time. This is a consolidated version of the ruling which was published on *26 June 2002*



Product Ruling

Income tax: 2002 Timbercorp Eucalypts Project

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 This Ruling has been withdrawn on 26 June 2002 and replaced by PR 2002/101.

Commissioner of Taxation

17 October 2001

<i>Previous draft:</i>	- ITAA 1936 82KH(1)
Not previously issued in draft form	- ITAA 1936 82KH(1F)(b)
	- ITAA 1936 82KL
<i>Related Rulings/Determinations:</i>	- ITAA 1936 82KL(1)
TR 92/1; TR 92/20; TD 93/34;	- ITAA 1936 82KZL
TR 97/11; TR 97/16; TR 98/22;	- ITAA 1936 82KZL(1)
TR 2000/8; PR 1999/95; IT 360	- ITAA 1936 82KZME
	- ITAA 1936 82KZME(1)
	- ITAA 1936 82KZME(2)
<i>Subject references:</i>	- ITAA 1936 82KZME(3)
- carrying on a business	- ITAA 1936 82KZME(4)
- commencement of business	- ITAA 1936 82KZME(7)
- fee expenses	- ITAA 1936 82KZMF
- interest expenses	- ITAA 1936 82KZMF(1)
- management fee expenses	- ITAA 1936 Pt IVA
- producing assessable income	- ITAA 1936 177A
- product rulings	- ITAA 1936 177C
- public rulings	- ITAA 1936 177D
- schemes and shams	- ITAA 1936 177D(b)
- taxation administration	- ITAA 1997 6-5
- tax avoidance	- ITAA 1997 8-1
	- ITAA 1997 17-5
<i>Legislative references:</i>	- ITAA 1997 Div 27
- TAA 1953 Part IVAAA	- ITAA 1997 27-5
	- ITAA 1997 Div 35

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FOI status: **may be released**

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- ITAA 1997 35-10
- 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)
- ITAA 1997 35-55(1)(a)
- ITAA 1997 35-55(1)(b)
- ITAA 1997 35-55(2)
- ITAA 1997 Div 328
- ITAA 1997 Subdiv 328-F
- ITAA 1997 Subdiv 328-G
- ITAA 1997 328-105
- ITAA 1997 328-105(1)(a)
- ITAA 1997 328-105(1)(b)

Case references:

- FCT v. Lau 84 ATC 4929

ATO references:

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