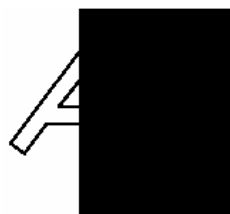


# ***PR 2001/19W - Income tax: WRF Kangaroo Island Plantations 2002***

 This cover sheet is provided for information only. It does not form part of *PR 2001/19W - Income tax: WRF Kangaroo Island Plantations 2002*

 This document has changed over time. This is a consolidated version of the ruling which was published on *30 May 2001*



## **Product Ruling**

### **Income tax: WRF Kangaroo Island Plantations 2002**

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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.*

#### **Withdrawal**

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1. This Ruling has been withdrawn on 30 May 2001 and replaced by PR 2001/71.

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#### **Commissioner of Taxation**

14 March 2001

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#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

TR 92/1; TR 97/11; TR97/16;  
TD 93/34; IT 175; IT 2001;  
PR 1999/95; PR 2000/18

#### *Subject references:*

- carrying on a business
- commencement of business
- afforestation
- management fee 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 1997 6-5
- ITAA 1997 8-1
- ITAA 1997 17-5
- ITAA 1997 Division 27
- ITAA 1997 Division 35
- 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 42-15
- ITAA 1997 960-340
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- ITAA 1997 960-350

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| - ITAA 1936 82KL      | - ITAA 1936 82KZME(2) |
| - ITAA 1936 82KZL     | - ITAA 1936 82KZME(3) |
| - ITAA 1936 82KZL(1)  | - ITAA 1936 82KZME(4) |
| - ITAA 1936 82KZM     | - ITAA 1936 82KZME(7) |
| - ITAA 1936 82KZM(1)  | - ITAA 1936 82KZMF    |
| - ITAA 1936 82KZMA    | - ITAA 1936 82KZMF(1) |
| - ITAA 1936 82KZMA(4) | - ITAA 1936 Pt IVA    |
| - ITAA 1936 82KZMB    | - ITAA 1936 177A      |
| - ITAA 1936 82KZMC    | - ITAA 1936 177C      |
| - ITAA 1936 82KZMD    | - ITAA 1936 177D      |
| - ITAA 1936 82KZMD(2) | - ITAA 1936 177D(b)   |
| - ITAA 1936 82KZME    |                       |
| - ITAA 1936 82KZME(1) |                       |
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## ATO references:

NO T2001/002088

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