



# ***PR 2001/3 - Income tax: Queensland Paulownia Forests Project No. 5***

 This cover sheet is provided for information only. It does not form part of *PR 2001/3 - Income tax: Queensland Paulownia Forests Project No. 5*

 This document has changed over time. This is a consolidated version of the ruling which was published on *31 October 2001*



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## Product Ruling

### Income tax: Queensland Paulownia Forests Project No 5

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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.*

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## Withdrawal

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1. This Ruling has been withdrawn on 31 October 2001 and replaced by PR 2001/141.

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### Commissioner of Taxation

10 January 2001

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#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

PR 2000/96; PR 1999/95; TR 2000/8;  
TR 92/1; TR 97/16; TR 92/20;  
TD 93/34; TR 98/22; TR 97/11

#### *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 82KZL](#)
- [ITAA 1936 82KZL\(1\)](#)
- [ITAA 1936 82KZM](#)
- [ITAA 1936 82KZM\(1\)](#)
- [ITAA 1936 82KZMA\(3\)\(c\)](#)
- [ITAA 1936 82KZMA](#)
- [ITAA 1936 82KZMB](#)
- [ITAA 1936 82KZMC](#)
- [ITAA 1936 82KZMD](#)
- [ITAA 1936 82KZMD\(2\)](#)
- [ITAA 1936 82KZME](#)
- [ITAA 1936 82KZME\(7\)](#)
- [ITAA 1936 82KZMF](#)
- [ITAA 1936 82KZMF\(1\)](#)
- [ITAA 1936 177A](#)
- [ITAA 1936 177C](#)
- [ITAA 1936 177D](#)
- [ITAA 1936 177D\(b\)](#)
- [ITAA 1936 Pt IVA](#)
- [ITAA 1997 6-5](#)
- [ITAA 1997 8-1](#)
- [ITAA 1997 8-1\(1\)\(a\)](#)
- [ITAA 1997 8-1\(1\)\(b\)](#)

- ITAA 1997 17-5
  - ITAA 1997 Div 27
  - ITAA 1997 27-5
  - ITAA 1997 27-30
  - ITAA 1997 Div 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 35-55(2)
  - ITAA 1997 960-335
  - ITAA 1997 960-340
  - ITAA 1997 960-345
  - ITAA 1997 960-350
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## ATO references:

NO 2000/008940

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