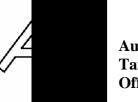
PR 2001/46W - Income tax: Paulownia Forestry Project 2001

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UThis document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2004*



Australian Taxation Office

FOI status: may be released

Product Ruling **PR 2001/46** Page 1 of 2

Product Ruling

Income tax: Paulownia Forestry Project 2001

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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2004. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, who entered into the specified arrangement prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

Commissioner of Taxation 18 April 2001

Previous draft:

Not previously issued in draft form

Related Rulings/Determinations:

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

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 1936 82KL
- ITAA 1936 82KZL
- ITAA 1936 82KZL(1)
- ITAA 1936 82KZM
- ITAA 1936 82KZM(1)
- ITAA 1936 82KZMA
- ITAA 1936 82KZMA(4)
- ITAA 1936 82KZMB

Product Ruling **PR 2001/46**

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- ITAA 1936	22V7MC	- ITAA 1997	25 10
- ITAA 1936	82KZMD	- ITAA 1997	35-10(2)
- ITAA 1936	82KZMD(2)	- ITAA 1997	35-10(3)
- ITAA 1936	82KZME	- ITAA 1997	35-10(4)
- ITAA 1936	82KZME(4)	- ITAA 1997	35-30
- ITAA 1936	82KZME(7)	- ITAA 1997	35-35
- ITAA 1936	82KZMF	- ITAA 1997	35-40
- ITAA 1936	82KZMF(1)	- ITAA 1997	35-45
- ITAA 1936	Pt IVA	- ITAA 1997	35-55
- ITAA 1936	177A	- ITAA 1997	35-55(1)
- ITAA 1936	177C	- ITAA 1997	35-55(1)(a)
- ITAA 1936	177D	- ITAA 1997	35-55(1)(b)
- ITAA 1936	177D(b)	- ITAA 1997	Subdiv 960-Q
- ITAA 1997	6-5	- ITAA 1997	960-335
- ITAA 1997	8-1	- ITAA 1997	960-340
- ITAA 1997	17-5	- ITAA 1997	960-345
- ITAA 1997	Div 27	- ITAA 1997	960-350
- ITAA 1997	Div 35		

ATO references: NO BO FOI number: I 1024704 ISSN: 1441 1172