


PR 2002/125W - Income tax: Templegate Forestry Trust Jeremy 1 1992

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2003*

Product Ruling

Income tax: Templegate Forestry Trust

Jeremy 1 1992

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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2003. The Ruling continues to apply, even following its withdrawal, in respect of the tax laws ruled upon, to all persons within the specified class who entered into the specified arrangement that is set out below between 8 June 1992 and 30 June 1992. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

Commissioner of Taxation

6 November 2002

Previous draft:

Not previously released in draft form

*Related Rulings/Determinations:*TR 92/1; TR 97/16; TR 98/22;
TD 93/34;*Subject references:*

- Non-commercial losses
- product rulings
- public rulings

Legislative references:

- TAA 1953 Part IVAAA
- ITAA 1936 82KL
- ITAA 1936 Pt IVA

ATO references:

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- 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)
- Copyright Act 1968