

# ***PR 2003/38W - Income tax: Film Investment - 'Beyond Group Television Investment Fund'***

 This cover sheet is provided for information only. It does not form part of *PR 2003/38W - Income tax: Film Investment - 'Beyond Group Television Investment Fund'*

 This document has changed over time. This is a consolidated version of the ruling which was published on *30 June 2005*



## **Product Ruling**

### **Income tax: Film Investment – ‘Beyond Group Television Investment Fund’**

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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 This Product Ruling is withdrawn on 30 June 2005 and ceases to have effect on and from that date. The Ruling continues to apply, in respect of the tax laws 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, for arrangements entered into prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement, or the persons’ involvement in the arrangement.

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**Commissioner of Taxation**

4 June 2003

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*Previous draft:*

Not previously issued in draft form

*Related Rulings/Determinations:*

IT 2629; PR 1999/95; TR 92/1; TR 92/20; TR 97/16; TR 98/22; TD 93/34,

*Subject references:*

- NCL provisions
- product rulings
- schemes and shams
- tax avoidance
- Australian films
- Film income
- Film industry
- Tax administration

*Legislative references:*

- ITAA 1936 subsection 20(3)
- ITAA 1936 82KL
- ITAA 1936 79D
- ITAA 1936 Div 5 of Part III
- ITAA 1936 90
- ITAA 1936 91
- ITAA 1936 DIV 10B
- ITAA 1936 DIV 10B of Part III
- ITAA 1936 124K
- ITAA 1936 124K(1)
- ITAA 1936 Div 10B of 124K(1)
- ITAA 1936 124L
- ITAA 1936 124L(1)

- ITAA 1936 124L(1)(b)
- ITAA 1936 Div 10 of 124L(1)
- ITAA 1936 124M
- ITAA 1936 124UA(1)
- ITAA 1936 124UA(2)
- ITAA 1936 160AFD(9)
- ITAA 1936 Part IVA
- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1997 6-5
- ITAA 1997 17-5
- ITAA 1997 Div 35
- ITAA 1997 35-5(2)
- ITAA 1997 995-1
- Copyright Act 1968
- TAA 1953 Part IVAAA
- ANTS(GST)A 99 Div 11
- Corporations Act 2001
- Corporations Act 2001 708
- Corporations Act 2001 708(1)-(11)
- Corporations Act 2001 708(1)-(7)
- Corporations Act 2001 708(2)
- Corporations Act 2001 708(8)
- Corporations Act 2001 708(8)(a)
- Corporations Act 2001 708(8)-(9)
- Corporations Act 2001 708(9)
- Corporations Act 2001 708(10)
- Corporations Act 2001 708(11)
- Corporations Act 2001 708(11)(a)
- Corporations Act 2001 708(11)(b)
- Corporations Act 2001 708(11)(h)

## ATO references:

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