

PR 2003/48W - Income tax: WRF Kangaroo Island Plantations 2002

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

Product Ruling

Income tax: WRF Kangaroo Island Plantations 2002

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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2004. Even following its withdrawal, this Ruling continues to apply, in respect of the tax laws ruled upon, to all persons within the specified classes who, between 5 April 2000 and 30 June 2002, entered into the specified arrangements as detailed in the relevant Product Rulings listed at paragraph **Error! Reference source not found.** This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

Commissioner of Taxation

25 June 2003

Previous draft:

Not previously released in draft form

Related Rulings/Determinations:

TR 92/1; TR 92/20; TD 93/34;
TR 97/16; TR 98/22; PR 1999/95;
PR 2000/31; PR 2001/71;
PR 2001/142; PR 2002/64

Legislative references:

- ITAA 1936 Part IVA
- ITAA 1936 82KL
- 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)
- TAA 1953 Part IVAAA
- Copyright Act 1968
- Corporations Act 2001

ATO references

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