



# ***PR 2004/39W - Income tax: Beyond Group Media Fund 2004***

 This cover sheet is provided for information only. It does not form part of *PR 2004/39W - Income tax: Beyond Group Media Fund 2004*

 This document has changed over time. This is a consolidated version of the ruling which was published on *30 June 2006*



## Product Ruling

### Income tax: Beyond Group Media Fund 2004

---

#### *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 This Product Ruling is withdrawn on 30 June 2006 and ceases to have effect on and from that date.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.

---

#### **Commissioner of Taxation**

7 April 2004

##### *Previous draft:*

Not previously issued in draft form

##### *Related Rulings/Determinations:*

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

##### *Subject references:*

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

##### *Legislative references:*

- ITAA 1936 82KL

- ITAA 1936 Div 5 of Part III
- ITAA 1936 90
- ITAA 1936 91
- ITAA 1936 92
- ITAA 1936 Div 10B
- ITAA 1936 Div 10B of Part III
- ITAA 1936 124K
- ITAA 1936 124K(1)
- ITAA 1936 Div 10 of 124K(1)
- ITAA 1936 124L
- ITAA 1936 124L(1)
- ITAA 1936 124L(1)(b)
- ITAA 1936 124M
- ITAA 1936 124R
- ITAA 1936 124S
- ITAA 1936 124S(1)
- ITAA 1936 124UA
- ITAA 1936 124UA(1)
- ITAA 1936 124UA(2)

- ITAA 1936 Part IVA
- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1936 177D
- ITAA 1997 Div 27
- ITAA 1997 995-1
- Copyright Act 1968

- TAA 1953 Part IVAAA
- ANTS(GST)A 99 Div 11
- Corporations Act 2001
- Corporations Act 2001 761G
- Corporations Act 2001 761G(7)(a)
- Corporations Act 2001 761G(7)(c)
- Corporations Act 2001 761G(7)(d)

---

ATO references:

NO: 2003/14644

ISSN: 1441 1172