


PR 2004/94W - Income tax: Burbank Film and Television Fund

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2006*



Product Ruling

Income tax: Burbank Film and Television Fund

Preamble

*The number, subject heading, **What this Product Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Withdrawal**, **Previous Rulings**, **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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2006. 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 arrangement specified below. 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

22 September 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:

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

Legislative references:

- ITAA 1936 79D
- ITAA 1936 82KL
- ITAA 1936 Pt III Div 5
- ITAA 1936 90
- ITAA 1936 91
- ITAA 1936 92
- ITAA 1936 Pt III Div 10B
- ITAA 1936 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 124U
- ITAA 1936 124UA
- ITAA 1936 124UA(1)
- ITAA 1936 124UA(2)
- ITAA 1936 124ZAC
- ITAA 1936 Pt III Div 11A
- ITAA 1936 160AFD(9)
- ITAA 1936 Pt IVA
- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1936 177D
- ITAA 1997 8-1
- ITAA 1997 Pt 3-1
- ITAA 1997 104-25(1)(c)
- ITAA 1997 108-5(1)
- ITAA 1997 108-5(2)(a)
- ITAA 1997 110-25
- ITAA 1997 110-25(2)
- ITAA 1997 110-25(3)
- ITAA 1997 110-45
- ITAA 1997 110-45(1B)
- ITAA 1997 995-1
- Copyright Act 1968
- TAA 1953 Pt IVAAA
- 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:

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