



PR 1998/4W - Income tax: Australian Eucalypt Project 1998

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 This document has changed over time. This is a consolidated version of the ruling which was published on *19 March 1999*



Taxation Ruling

Income tax: Australian Eucalypt Project 1998

other Rulings on this topic

PR 98/1; TR 92/1;
TR 97/11; TR 97/16;
TD 93/34

Preamble

The number, subject heading, and the What this Product Ruling is about (including Tax laws, Class of persons and Qualifications sections), Date of effect, Withdrawal, Arrangement and Rulings parts of this document are a 'public ruling' in terms of Part IVAAA of the Taxation Administration Act 1953 and are legally binding on the Commissioner. Product Ruling PR 98/1 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 This Product Ruling is withdrawn and ceases to have effect after 18 March 1999. 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 specified arrangement during the term of the Ruling. 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 material difference in the arrangement or in the persons' involvement in the arrangement.

Commissioner of Taxation

16 December 1998

ISSN	1441 - 1172	- carrying on a business
		- commencement of business
ATO references		- fee expenses
NO	98/11816-1	- forestry
	98/9613-9	- interest expenses
BO	PUL 84155	- management fees expenses
		- plantation forestry
Not previously released to the public in draft form		- primary production
		- primary production expenses
		- producing assessable income
Price	\$0.20	- product rulings
		- public rulings
FOI index detail		- schemes and shams
reference number	I 1017995	- taxation administration
subject references		- tax avoidance
- afforestation expenses		- tax benefits under tax avoidance schemes

PR 98/4

- tax shelters
- tax shelters project
- timber industry

legislative references

- ITAA36 82KL
- ITAA36 82KZM
- ITAA36 Pt IVA
- ITAA36 177A
- ITAA36 177C
- ITAA36 177D
- ITAA97 8-1

case references