



PR 1999/100 - Income tax: Queensland Paulownia Forests Project No 4

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 This document has changed over time. This is a consolidated version of the ruling which was published on *6 September 2000*



Product Ruling

Income tax: Queensland Paulownia Forests Project No 4

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**, **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 This Product Ruling has been withdrawn on 6 September 2000 and replaced by PR 2000/96.

Commissioner of Taxation

17 November 1999

Previous draft:

Not previously released to the public in draft form

Related Rulings/Determinations:

PR 98/1; TR 92/1; TR 97/11;
TR 97/20; TD 93/34; PR1999/4

Subject references:

- afforestation expenses
- carrying on a business
- commencement of business
- fee expenses
- forestry
- interest expenses
- management fees expenses
- plantation forestry
- primary production
- primary production expenses
- producing assessable income
- product rulings

- public rulings
- schemes and shams
- taxation administration
- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters
- tax shelters project
- timber industry

Legislative references:

- ITAA1936 82KL
- ITAA1936 82KZM
- ITAA1936 Pt IVA
- ITAA1936 177A
- ITAA1936 177C
- ITAA1936 177D
- ITAA1997 8-1

Case references:

ATO references:

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Product Ruling

PR 1999/100

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Page 2 of 2
