



PR 1999/43W - Income tax: Forestry Tasmania Trees Trust 1999

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 1999*



Product Ruling

Income tax: Forestry Tasmania Trees Trust 1999

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 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 This Product Ruling is withdrawn and ceases to have effect after 30 June 1999.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

2 June 1999

Previous draft:

No draft issued

- swap agreement
- scheme agreements
- trust deed

Related Rulings/Determinations:

PR 98/1; TR 92/1; TR 92/20;
TR 97/11; TR 97/16; TR 98/22;
TD 93/34

Legislative references:

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

Subject references:

- afforestation activities
- afforestation scheme
- derivation of income
- plantation establishment services

Case references:

PR 1999/43

ATO references:

NO 99/2967-3

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