



# ***PR 2000/42W - Income tax: Kimseed Eucalypts Esperance 2000 Project***

 This cover sheet is provided for information only. It does not form part of *PR 2000/42W - Income tax: Kimseed Eucalypts Esperance 2000 Project*

 This document has changed over time. This is a consolidated version of the ruling which was published on *21 June 2000*



## Product Ruling

### Income tax: Kimseed Eucalypts Esperance 2000 Project

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#### *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 This Ruling has been withdrawn on 21 June 2000 and replaced by PR 2000/83.

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### Commissioner of Taxation

19 April 2000

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#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

PR 1999/95; TR 92/1; TR 92/20; TR 94/25; TR 97/11; TR 97/16; TD 93/34; TR 98/22; IT 175; IT 2001;

#### *Subject references:*

- carrying on a business
- commencement of business
- afforestation
- management fee expense
- 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

#### *Legislative references:*

- ITAA 1997 8-1
- ITAA 1997 27-5
- ITAA 1997 Subdiv 960-Q
- ITAA 1997 960-335
- ITAA 1997 960-340
- ITAA 1997 960-345
- ITAA 1997 960-350
- ITAA 1936 82KH
- ITAA 1936 82KL
- ITAA 1936 82KZM
- ITAA 1936 82KZMA
- ITAA 1936 82KZMB
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD
- ITAA 1936 Pt IVA

#### *Case references:*

- Coles Myer Finance Ltd v. Federal Commissioner of Taxation (1993) 176 CLR 640

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ATO references:

NO T2000/002114

BO

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