PR 2000/83W - Income tax: Kimseed Eucalypts Esperance 2000 Project - Supplementary Prospectus

Australian
Taxation
Office

Product Ruling
Income tax: Kimseed Eucalypts Esperance 2000 Project - Supplementary Prospectus

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 This Ruling has been withdrawn on 26 April 2001 and replaced by PR 2001/53.

Commissioner of Taxation
21 June 2000

Previous draft:
Not previously issued in draft form

Related Rulings/Determinations:
PR 1999/95; PR 2000/42; TR 92/1; TR 92/20; TR 94/25; TR 97/11; TR 97/16; TD 93/34; TR 98/22;

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 6-5
- ITAA 1997 8-1
- ITAA 1997 8-1(1)(a)
- ITAA 1997 8-1(1)(b)
- ITAA 1997 27-5
- ITAA 1997 27-30
- ITAA 1997 35-10(2)
- ITAA 1997 35-10(3)
- ITAA 1997 35-10(4)
- ITAA 1997 35-30
- ITAA 1997 35-35
- ITAA 1997 35-40
- ITAA 1997 35-45
- ITAA 1997 35-55
- ITAA 1997 35-55(1)(a)
- ITAA 1997 35-55(1)(b)
- ITAA 1997 35-55(2)
- 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 82KH(1)
- ITAA 1936 82KH(1F)(b)
- ITAA 1936 82KL
- ITAA 1936 82KZL(1)
- ITAA 1936 82KZM
- ITAA 1936 82KZM(b)(ii)
- ITAA 1936 82KZMA
- ITAA 1936 82KZMA(4)
- ITAA 1936 82KZMB
- ITAA 1936 82KZMB(2)
- ITAA 1936 82KZMB(3)
- ITAA 1936 82KZMB(5)
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD
- ITAA 1936 82KZMD(2)
- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1936 177D
- ITAA 1936 Pt IVA

Case references:
- Coles Myer Finance Ltd v. FC of T (1993) 176 CLR 640

ATO references:
NO T2000/002114
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