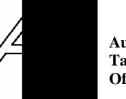
# PR 2001/118W - Income tax: Kimseed Eucalypts Esperance 2000 Project

Uncome tax: Kimseed Eucalypts Esperance 2000 Project

Units document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2002* 



Australian Taxation Office

FOI status: may be released

### **Product Ruling**

Income tax: Kimseed Eucalypts Esperance 2000 Project

Product Ruling

Page 1 of 2

PR 2001/11

#### 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 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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2002. 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 on or after 19 April 2000 and before 26 April 2001. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

# **Commissioner of Taxation** 29 June 2001

Related Rulings/Determinations:PR 1999/95; PR 2000/42;Legislative references:PR 2000/83; TR 92/1; TR 92/20;- ITAA 1997 Div 35	<i>Previous draft</i> : Not previously issued in draft form	schemes - tax shelters - tax shelters project
TR 97/16; TD 93/34; TR 98/22; - ITAA 1997 35-10   Subject references: - ITAA 1997 35-10(2)   Subject references: - ITAA 1997 35-10(3)   - carrying on a business - ITAA 1997 35-10(4)   - commencement of business - ITAA 1997 35-30   - afforestation - ITAA 1997 35-35   - management fee expense - ITAA 1997 35-40   - producing assessable income - ITAA 1997 35-45   - product rulings - ITAA 1997 35-55(1)   - schemes and shams - ITAA 1997 35-55(1)(a)   - tax avoidance - ITAA 1997 35-55(1)(b)   - tax benefits under tax avoidance - ITAA 1936 Part IVA	PR 1999/95; PR 2000/42; PR 2000/83; TR 92/1; TR 92/20; 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	- ITAA 1997 Div 35 - ITAA 1997 35-10 - 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) - ITAA 1997 35-55(1)(a) - ITAA 1997 35-55(1)(b) - ITAA 1997 35-55(1)(b) - ITAA 1936 82KL

FOI status: may be released

ATO references: NO T2001/010604 BO FOI number: I 1023429 ISSN: 1441 1172



Product Ruling **PR 2001/118**