


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

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



Product Ruling

Income tax: Kimseed Eucalypts Esperance 2000 Project

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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2002.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

Previous draft:

Not previously issued in draft form

schemes

- tax shelters
- tax shelters project

Related Rulings/Determinations:

PR 1999/95; PR 2000/42;
PR 2000/83; TR 92/1; TR 92/20;
TR 97/16; TD 93/34; TR 98/22;

Legislative references:

- 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 1936 82KL
- ITAA 1936 Part IVA

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

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ATO references:

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