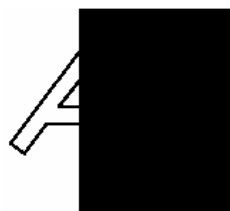


PR 2001/3PW - Income tax: Queensland Paulownia Forests Project No. 5

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Product Ruling

Income tax: Queensland Paulownia Forests Project No 5

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 This Ruling has been withdrawn on 31 October 2001 and replaced by PR 2001/141.

Commissioner of Taxation

10 January 2001

Previous draft:

Not previously issued in draft form

Related Rulings/Determinations:

PR 2000/96; PR 1999/95; TR 2000/8;
TR 92/1; TR 97/16; TR 92/20;
TD 93/34; TR 98/22; TR 97/11

Subject references:

- afforestation expenses
- carrying on a business
- commencement of business
- management fees expenses
- product rulings
- public rulings
- producing assessable income
- schemes and shams
- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters
- tax shelters project
- taxation administration

Legislative references:

- [ITAA 1936 82KL](#)
- [ITAA 1936 82KZL](#)
- [ITAA 1936 82KZL\(1\)](#)
- [ITAA 1936 82KZM](#)
- [ITAA 1936 82KZM\(1\)](#)
- [ITAA 1936 82KZMA\(3\)\(c\)](#)
- [ITAA 1936 82KZMA](#)
- [ITAA 1936 82KZMB](#)
- [ITAA 1936 82KZMC](#)
- [ITAA 1936 82KZMD](#)
- [ITAA 1936 82KZMD\(2\)](#)
- [ITAA 1936 82KZME](#)
- [ITAA 1936 82KZME\(7\)](#)
- [ITAA 1936 82KZMF](#)
- [ITAA 1936 82KZMF\(1\)](#)
- [ITAA 1936 177A](#)
- [ITAA 1936 177C](#)
- [ITAA 1936 177D](#)
- [ITAA 1936 177D\(b\)](#)
- [ITAA 1936 Pt IVA](#)
- [ITAA 1997 6-5](#)
- [ITAA 1997 8-1](#)
- [ITAA 1997 8-1\(1\)\(a\)](#)
- [ITAA 1997 8-1\(1\)\(b\)](#)

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|--------------------------|-------------------------|
| - ITAA 1997 17-5 | - ITAA 1997 35-45 |
| - ITAA 1997 Div 27 | - ITAA 1997 35-55 |
| - <u>ITAA 1997 27-5</u> | - ITAA 1997 35-55(1) |
| - <u>ITAA 1997 27-30</u> | - ITAA 1997 35-55(1)(a) |
| - ITAA 1997 Div 35 | - ITAA 1997 35-55(1)(b) |
| - ITAA 1997 35-10 | - ITAA 1997 35-55(2) |
| - ITAA 1997 35-10(2) | - ITAA 1997 960-335 |
| - ITAA 1997 35-10(3) | - ITAA 1997 960-340 |
| - ITAA 1997 35-10(4) | - ITAA 1997 960-345 |
| - ITAA 1997 35-30 | - ITAA 1997 960-350 |
| - ITAA 1997 35-35 | |
| - ITAA 1997 35-40 | |
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ATO references:

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