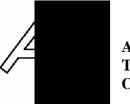
PR 2001/48W - Income tax: Forestry Bond 2001

Uncome tax: Forestry Bond 2001

UThis document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2004*



Australian Taxation Office Product Ruling **PR 2001/48**Product Ruling

FOI status: may be released

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Product Ruling

Income tax: Forestry Bond 2001

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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2004. 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 during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, who entered into the specified arrangement prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

Commissioner of Taxation 26 April 2001	
Previous draft: Not previously issued in draft form Related Rulings/Determinations: PR 1999/95; TR 92/1; TR 92/20; TR 97/11; TR 97/16; TD 93/34; TR 98/22	 tax avoidance tax benefits under tax avoidance schemes tax shelters tax shelters project Legislative references: ITAA 1936 82KL
Subject references: - carrying on a business - commencement of business - afforestation - management fee expenses - producing assessable income - product rulings - public rulings - schemes and shams - taxation administration	 - ITAA 1936 82KL - ITAA 1936 82KZL - ITAA 1936 82KZL(1) - ITAA 1936 82KZM - ITAA 1936 82KZMA(1) - ITAA 1936 82KZMA(4) - ITAA 1936 82KZMB - ITAA 1936 82KZMD - ITAA 1936 82KZMD(2) - ITAA 1936 82KZME

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82KZME(7)	- ITAA 1997	35-10(4)
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177C	- ITAA 1997	35-55
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177D(b)	- ITAA 1997	35-55(1)(a)
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35-10(2)		

ATO references: NO 2001/002090 BO FOI number: I 1024730 ISSN: 1441 1172