



PR 2001/56W - Income tax: Forest Rewards Teak Project 2001

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



Product Ruling

Income tax: Forest Rewards Teak Project 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 This Ruling has been withdrawn on 1 May 2002 and replaced by PR 2002/54.

Commissioner of Taxation

2 May 2001

<i>Previous draft:</i>	- ITAA 1936 82KL
Not previously issued in draft form.	- ITAA 1936 82KZL
	- ITAA 1936 82KZL(1)
	- ITAA 1936 82KZM
<i>Related Rulings/Determinations:</i>	- ITAA 1936 82KZM(1)
PR 1999/95; TR 92/1; TR 92/20;	- ITAA 1936 82KZMA
TR 97/11; TR 97/16; TD 93/34;	- ITAA 1936 82KZMA(4)
TR 98/22	- ITAA 1936 82KZMB
	- ITAA 1936 82KZMC
<i>Subject references:</i>	- ITAA 1936 82KZMD
- carrying on a business	- ITAA 1936 82KZMD(2)
- commencement of business	- ITAA 1936 82KZME
- fee expenses	- ITAA 1936 82KZME(7)
- interest expenses	- ITAA 1936 82KZMF
- management fees	- ITAA 1936 82KZMF(1)
- producing assessable income	- ITAA 1936 Pt IVA
- product rulings	- ITAA 1936 177A
- public rulings	- ITAA 1936 177C
- taxation administration	- ITAA 1936 177D
- tax avoidance	- ITAA 1936 177D(b)
- tax benefits under tax avoidance schemes	- ITAA 1997 Pt 2-25
- tax shelters	- ITAA 1997 6-5
- tax shelters project	- ITAA 1997 8-1
	- ITAA 1997 8-1(1)(a)
<i>Legislative references:</i>	- ITAA 1997 17-5
	- ITAA 1997 Div 27

- ITAA 1997 27-5
 - 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 Subdiv 960-Q
 - ITAA 1997 960-335
 - ITAA 1997 960-340
 - ITAA 1997 960-345
 - ITAA 1997 960-350
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ATO references:

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