


# ***PR 2002/136W - Income tax: APT Eucalypt Project 2000 and APT Eucalypt Project 2001***

 This cover sheet is provided for information only. It does not form part of *PR 2002/136W - Income tax: APT Eucalypt Project 2000 and APT Eucalypt Project 2001*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2003*

## Product Ruling

### Income tax: APT Eucalypt Project 2000 and APT Eucalypt 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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2003. Even following its withdrawal, this Ruling continues to apply, in respect of the tax laws ruled upon, to all persons within the specified class who, between 8 March 2000 and 30 August 2000, entered into the specified arrangement that is set out in paragraphs 13 to 39 of Product Ruling 2000/8. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

#### **Commissioner of Taxation**

27 November 2002

#### *Previous draft:*

Not previously issued in draft form

- schemes

- tax avoidance

#### *Related Rulings/Determinations:*

PR 1999/95; PR 2000/8; TR 92/1;  
TR 92/20; TR 97/11; TR 97/16;  
TR 2001/14; TR 2001/14 addendum;  
TD 93/34

#### *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 Pt IVAAA

#### *Subject references:*

- carrying on a business  
- commencement of a business  
- management fees  
- primary production  
- producing assessable income  
- product rulings  
- public rulings

# PR 2002/136

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FOI status: **may be released**

Page 2 of 2

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- Copyright Act 1968

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