



# ***PR 2003/76W - Income tax: The Woods & Forests Management Trust Prospectus No.4 - March 1994***

 This cover sheet is provided for information only. It does not form part of *PR 2003/76W - Income tax: The Woods & Forests Management Trust Prospectus No.4 - March 1994*

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

## Product Ruling

### Income tax: The Woods & Forests

### Management Trust Prospectus No.4 - March 1994

#### *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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2004. 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 entered into the specified arrangement that is set out below between 8 March 1994 and 7 September 1994. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

#### **Commissioner of Taxation**

17 December 2003

<i>Previous draft:</i>	- schemes
Not previously issued in draft form	- tax avoidance
	- non commercial losses
<i>Related Rulings/Determinations:</i>	<i>Legislative references:</i>
PR 1999/95; TR 2000/8; TR 92/1;	- ITAA 1997 Div 35
TR 92/20; TR 97/16; TR 98/22;	- ITAA 1997 35-10
TD 93/34;	- ITAA 1997 35-10(2)
	- ITAA 1997 35-10(3)
<i>Subject references:</i>	- ITAA 1997 35-10(4)
- carrying on a business	- ITAA 1997 35-30
- commencement of a business	- ITAA 1997 35-35
- management fees	- ITAA 1997 35-40
- primary production	- ITAA 1997 35-45
- producing assessable income	- ITAA 1997 35-55
- product rulings	- ITAA 1997 35-55(1)
- public rulings	- ITAA 1997 35-55(1)(a)

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FOI status: **may be released**

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- ITAA 1997 35-55(1)(b)  
- ITAA 1997 82KL  
- ITAA 1936 Pt IVA

- TAA 1953 Pt IVAAA  
- Copyright Act 1968

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ATO references:

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