



PR 2005/92W - Income tax: Film Investment - McLeod's Daughters Investment 2005

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2006*



Product Ruling

Income tax: Film Investment – McLeod's Daughters Investment 2005

Preamble

The number, subject heading, **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 IVA 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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2006. 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 arrangement specified below. 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

8 June 2005

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

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

Subject references:

- Australian films
- film income
- film industry
- product rulings
- schemes and shams
- tax administration
- tax avoidance

Legislative references:

- ITAA 1936 79D

- ITAA 1936 82KL
- ITAA 1936 Pt III Div 5
- ITAA 1936 90
- ITAA 1936 91
- ITAA 1936 92
- ITAA 1936 Pt III Div 10B
- ITAA 1936 124K(1)
- ITAA 1936 124L
- ITAA 1936 124L(1)
- ITAA 1936 124L(1)(b)
- ITAA 1936 124M
- ITAA 1936 124R
- ITAA 1936 124S
- ITAA 1936 124S(1)
- ITAA 1936 124U
- ITAA 1936 124UA
- ITAA 1936 124UA(1)
- ITAA 1936 124UA(2)
- ITAA 1936 Pt III Div 10BA
- ITAA 1936 160AFD(9)

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|----------------------|------------------------------------|
| - ITAA 1936 Pt IVA | - ANTS(GST)A 1999 Div 11 |
| - ITAA 1936 177A | - Copyright Act 1968 |
| - ITAA 1936 177C | - Copyright Act 1968 86 |
| - ITAA 1936 177D | - TAA 1953 Pt IVAAA |
| - ITAA 1997 8-1 | - Corporations Act 2001 |
| - ITAA 1997 Div 27 | - Corporations Act 2001 761G |
| - ITAA 1997 Div 40 | - Corporations Act 2001 761G(7)(a) |
| - ITAA 1997 40-45(5) | - Corporations Act 2001 761G(7)(c) |
| - ITAA 1997 995-1 | - Corporations Act 2001 761G(7)(d) |
| - ANTS(GST)A 1999 | |
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ATO references

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