



PR 1998/3W - Income tax: Great Southern Blue Gum Project No 2 Prospectus No 5

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 1999*



Taxation Ruling

Income tax: Great Southern Blue Gum Project No 2 Prospectus No 5

other Rulings on this topic

PR 98/1; TR 92/1;
TR 97/11; TR 97/20;
TD 93/34

Preamble

*The number, subject heading, and the **What this Product Ruling is about, Tax laws, Class of persons, Date of effect, Withdrawal, Arrangement and Rulings** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953** and are legally binding on the Commissioner. Product Ruling PR 98/1 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 This Product Ruling is withdrawn and ceases to have effect after 30 June 1999. The Ruling continues to apply, in respect of the tax law 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

9 December 1998

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ATO references

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subject references

- afforestation expenses
- carrying on a business
- commencement of business
- fee expenses
- forestry
- interest expenses
- management fees expenses
- plantation forestry
- primary production
- primary production expenses
- producing assessable income
- product rulings
- public rulings
- schemes and shams

PR 98/3

- taxation administration
- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters
- tax shelters project
- timber industry

legislative references

- ITAA36 82KL
- ITAA36 82KZM
- ITAA36 Pt IVA
- ITAA36 177A
- ITAA36 177C
- ITAA36 177D
- ITAA97 8-1

case references