



# ***PR 1999/100 - Income tax: Queensland Paulownia Forests Project No 4***

 This cover sheet is provided for information only. It does not form part of *PR 1999/100 - Income tax: Queensland Paulownia Forests Project No 4*

 This document has changed over time. This is a consolidated version of the ruling which was published on *6 September 2000*



## Product Ruling

### Income tax: Queensland Paulownia Forests Project No 4

---

#### *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**, **Previous Rulings**, **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 This Product Ruling has been withdrawn on 6 September 2000 and replaced by PR 2000/96.

---

### Commissioner of Taxation

17 November 1999

---

#### *Previous draft:*

Not previously released to the public in draft form

#### *Related Rulings/Determinations:*

PR 98/1; TR 92/1; TR 97/11;  
TR 97/20; TD 93/34; PR1999/4

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

#### *Legislative references:*

- ITAA1936 82KL
- ITAA1936 82KZM
- ITAA1936 Pt IVA
- ITAA1936 177A
- ITAA1936 177C
- ITAA1936 177D
- ITAA1997 8-1

#### *Case references:*

---

#### ATO references:

NO 99/11693-5

BO

FOI Index detail: I 1020892

ISSN: 1039 - 0731



Australian  
Taxation  
Office

Product Ruling

**PR 1999/100**

Released

Page 2 of 2