



# ***PR 2000/8W - 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 2000/8W - 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 *30 August 2000*



## 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 This Ruling has been withdrawn on 30 August 2000 and replaced by PR 2000/95.

---

#### **Commissioner of Taxation**

8 March 2000

---

#### *Previous draft:*

Not previously released in draft form

#### *Related Rulings/Determinations:*

TR 92/1; TR 97/11; TR 97/16;  
TR 98/22; TR 92/20; TD 93/34; PR  
1999/95

#### *Subject references:*

- carrying on a business
- commencement of business
- fee expenses
- interest expenses
- management fee expenses
- producing assessable income
- product rulings
- public rulings

#### *Legislative references:*

- ITAA 1936 82KL
- ITAA 1936 82KZM
- ITAA 1936 82 KZMA
- ITAA 1936 82KZMB
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD
- ITAA 1936 Pt IVA
- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1936 177D
- ITAA 1997 8-1
- ITAA 1997 27-5

---

#### ATO references:

NO 2000/000951 – 2000/000953

BO

FOI number: I 102070

ISSN: 1441-1172