

# ***PR 2001/134W - Income tax: 2002 Timbercorp Eucalypts Project***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *26 June 2002*



## Product Ruling

### Income tax: 2002 Timbercorp Eucalypts Project

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#### *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**

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1. This Ruling has been withdrawn on 26 June 2002 and replaced by PR 2002/101.

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#### **Commissioner of Taxation**

17 October 2001

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<i>Previous draft:</i>	- ITAA 1936 82KH(1)
Not previously issued in draft form	- ITAA 1936 82KH(1F)(b)
	- ITAA 1936 82KL
<i>Related Rulings/Determinations:</i>	- ITAA 1936 82KL(1)
TR 92/1; TR 92/20; TD 93/34;	- ITAA 1936 82KZL
TR 97/11; TR 97/16; TR 98/22;	- ITAA 1936 82KZL(1)
TR 2000/8; PR 1999/95; IT 360	- ITAA 1936 82KZME
	- ITAA 1936 82KZME(1)
	- ITAA 1936 82KZME(2)
<i>Subject references:</i>	- ITAA 1936 82KZME(3)
- carrying on a business	- ITAA 1936 82KZME(4)
- commencement of business	- ITAA 1936 82KZME(7)
- fee expenses	- ITAA 1936 82KZMF
- interest expenses	- ITAA 1936 82KZMF(1)
- management fee expenses	- ITAA 1936 Pt IVA
- producing assessable income	- ITAA 1936 177A
- product rulings	- ITAA 1936 177C
- public rulings	- ITAA 1936 177D
- schemes and shams	- ITAA 1936 177D(b)
- taxation administration	- ITAA 1997 6-5
- tax avoidance	- ITAA 1997 8-1
	- ITAA 1997 17-5
<i>Legislative references:</i>	- ITAA 1997 Div 27
- TAA 1953 Part IVAAA	- ITAA 1997 27-5
	- ITAA 1997 Div 35

- ITAA 1997 35-10
- ITAA 1997 35-10(2)
- ITAA 1997 35-10(3)
- ITAA 1997 35-10(4)
- ITAA 1997 35-30
- ITAA 1997 35-35
- ITAA 1997 35-40
- ITAA 1997 35-45
- ITAA 1997 35-55
- ITAA 1997 35-55(1)
- ITAA 1997 35-55(1)(a)
- ITAA 1997 35-55(1)(b)
- ITAA 1997 35-55(2)
- ITAA 1997 Div 328
- ITAA 1997 Subdiv 328-F
- ITAA 1997 Subdiv 328-G
- ITAA 1997 328-105
- ITAA 1997 328-105(1)(a)
- ITAA 1997 328-105(1)(b)

*Case references:*

- FCT v. Lau 84 ATC 4929

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ATO references:

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