

PR 2001/56W - Income tax: Forest Rewards Teak Project 2001

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 May 2002*



Product Ruling

Income tax: Forest Rewards Teak 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 This Ruling has been withdrawn on 1 May 2002 and replaced by PR 2002/54.

Commissioner of Taxation

2 May 2001

Previous draft:

Not previously issued in draft form.

Related Rulings/Determinations:

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

Subject references:

- carrying on a business
- commencement of business
- fee expenses
- interest expenses
- management fees
- producing assessable income
- product rulings
- public rulings
- taxation administration
- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters
- tax shelters project

Legislative references:

- ITAA 1936 82KL
- ITAA 1936 82KZL
- ITAA 1936 82KZL(1)
- ITAA 1936 82KZM
- ITAA 1936 82KZM(1)
- ITAA 1936 82KZMA
- ITAA 1936 82KZMA(4)
- ITAA 1936 82KZMB
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD
- ITAA 1936 82KZMD(2)
- ITAA 1936 82KZME
- ITAA 1936 82KZME(7)
- ITAA 1936 82KZMF
- ITAA 1936 82KZMF(1)
- ITAA 1936 Pt IVA
- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1936 177D
- ITAA 1936 177D(b)
- ITAA 1997 Pt 2-25
- ITAA 1997 6-5
- ITAA 1997 8-1
- ITAA 1997 8-1(1)(a)
- ITAA 1997 17-5
- ITAA 1997 Div 27

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FOI status: **may be released**

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|----------------------|--------------------------|
| - ITAA 1997 27-5 | - ITAA 1997 35-55 |
| - ITAA 1997 Div 35 | - ITAA 1997 35-55(1) |
| - ITAA 1997 35-10 | - ITAA 1997 35-55(1)(a) |
| - ITAA 1997 35-10(2) | - ITAA 1997 35-55(1)(b) |
| - ITAA 1997 35-10(3) | - ITAA 1997 Subdiv 960-Q |
| - ITAA 1997 35-10(4) | - ITAA 1997 960-335 |
| - ITAA 1997 35-30 | - ITAA 1997 960-340 |
| - ITAA 1997 35-35 | - ITAA 1997 960-345 |
| - ITAA 1997 35-40 | - ITAA 1997 960-350 |
| - ITAA 1997 35-45 | |
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ATO references:

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