

# ***PR 2002/22W - Income tax: Gunns Plantations Woodlot Project 2002***



This cover sheet is provided for information only. It does not form part of *PR 2002/22W - Income tax: Gunns Plantations Woodlot Project 2002*



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: Gunns Plantations Woodlot Project 2002

---

#### **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 This Ruling has been withdrawn on 1 May 2002 and replaced by PR 2002/56.

---

#### **Commissioner of Taxation**

27 February 2002

---

#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

TR 92/1; TR 92/20; TD 93/34;  
TR 97/11; TR 97/16; TR 98/22;  
TR 2000/8; PR 1999/95; IT 360

#### *Subject references:*

- carrying on a business
- commencement of business
- fee expenses
- interest expenses
- management fee expenses
- producing assessable income
- product rulings
- public rulings
- schemes and shams
- taxation administration
- tax avoidance

#### *Legislative references:*

- TAA 1953 Part IVAAA
- ITAA 1936 Div 3 of Part III
- ITAA 1936 82KL

- ITAA 1936 82KL(1)
- ITAA 1936 82KZL
- ITAA 1936 82KZL(1)
- ITAA 1936 82KZME
- ITAA 1936 82KZME(1)
- ITAA 1936 82KZME(2)
- ITAA 1936 82KZME(3)
- ITAA 1936 82KZME(4)
- 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 6-5
- ITAA 1997 8-1
- ITAA 1997 17-5
- ITAA 1997 Div 27
- 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)

*Case references:*

- FCT v. Lau 84 ATC 4929

ATO references:

NO: T2001/18389

ISSN: 1441 1172