

PR 2000/1W - Income tax: Great Southern Blue Gum Plantations 2000/2001 Projects

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 This document has changed over time. This is a consolidated version of the ruling which was published on *14 June 2000*

Product Ruling

Income tax: Great Southern Blue Gum Plantations 2000/2001 Projects

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 This Ruling has been withdrawn on 14 June 2000 replaced by PR 2000/73.

Commissioner of Taxation

2 February 2000

Previous draft:

Not previously issued in draft form

- taxation administration
- tax avoidance

Related Rulings/Determinations:

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

Legislative references:

- ITAA 1936 82KL
- ITAA 1936 82KZM
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD
- ITAA 1936 Pt IVA
- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1936 177D
- ITAA 1997 6-5
- ITAA 1997 8-1
- ITAA 1997 27-5

Subject references:

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

Case references:

ATO references:

NO 99/1954-6; 99/5304-3

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