


# ***PR 2000/53W - Income tax: ITC Hardwood Timber Project 2000***

 This cover sheet is provided for information only. It does not form part of *PR 2000/53W - Income tax: ITC Hardwood Timber Project 2000*

 This document has changed over time. This is a consolidated version of the ruling which was published on *21 June 2000*



## Product Ruling

### Income tax: Kimseed Eucalypts Esperance 2000 Project –Supplementary Prospectus April 2001

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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**, **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 This Ruling has been withdrawn on 21 June 2000 and replaced by PR 2000/80.

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#### Commissioner of Taxation

26 April 2001

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#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

TR 92/1; TR 92/20; TD 93/34;  
TR 94/13; TR 97/11; TR 97/16;  
PR 1999/95; PR 1999/27;

#### *Subject references:*

- carrying on a business
- commencement of business
- crops as trading stock
- fee expenses
- horticulture
- irrigation expenses
- management fees expenses
- plantation forestry
- primary production
- primary production expenses
- primary production income
- producing assessable income
- product rulings
- public rulings

- schemes and shams

- tax administration
- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters
- tax shelters project
- trading stock

#### *Legislative references:*

- ITAA 1997 6-5
- ITAA 1997 8-1
- ITAA 1997 8-1(1)(a)
- ITAA 1997 8-1(1)(b)
- ITAA 1997 27-5
- ITAA 1997 27-30
- 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

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|--------------------------|-----------------------|
| - ITAA 1997 35-55(1)(a)  | - ITAA 1936 82KZMA    |
| - ITAA 1997 35-55(1)(b)  | - ITAA 1936 82KZMA(4) |
| - ITAA 1997 35-55(2)     | - ITAA 1936 82KZMB    |
| - ITAA 1997 Subdiv 960-Q | - ITAA 1936 82KZMB(2) |
| - ITAA 1997 960-335      | - ITAA 1936 82KZMB(3) |
| - ITAA 1997 960-340      | - ITAA 1936 82KZMB(5) |
| - ITAA 1997 960-345      | - ITAA 1936 82KZMC    |
| - ITAA 1997 960-350      | - ITAA 1936 82KZMD    |
| - ITAA 1936 82KH         | - ITAA 1936 82KZMD(2) |
| - ITAA 1936 82KH(1)      | - ITAA 1936 177A      |
| - ITAA 1936 82KH(1F)(b)  | - ITAA 1936 177C      |
| - ITAA 1936 82KL         | - ITAA 1936 177D      |
| - ITAA 1936 82KZL(1)     | - ITAA 1936 177D(b)   |
| - ITAA 1936 82KZM        | - ITAA 1936 Pt IVA    |
| - ITAA 1936 82KZM(b)(ii) |                       |
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## ATO references:

NO 2000 / 003853

BO

FOI number: I 1024817

ISSN: 1441-1172