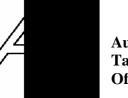
## PR 2000/92W - Income tax: The Paulownia Tree Farming Project No 2

Uncome tax: The Paulownia Tree Farming Project No 2

UThis document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2003* 



Australian Taxation Office

FOI status: may be released

Product Ruling **PR 2000/92** Page 1 of 2

### **Product Ruling**

Income tax: The Paulownia Tree Farming Project No 2

#### 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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2003. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, who entered into the specified arrangement prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

# **Commissioner of Taxation** 23 August 2000

 Previous draft:
 - put

 Not previously issued in draft form.
 - tax

 - tax
 - tax

 Related Rulings/Determinations:
 sche

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 82KZM
- ITAA 1936 82KZMA
- ITAA 1936 82KZMB
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD

Product Ruling **PR 2000/92** 

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- ITAA 1936	82KZME	- ITAA 1997	35-10
- ITAA 1936	82KZMF	- ITAA 1997	35-30
- ITAA 1936	Pt IVA	- ITAA 1997	35-35
- ITAA 1936	177A	- ITAA 1997	35-40
- ITAA 1936	177C	- ITAA 1997	35-45
- ITAA 1936	177D	- ITAA 1997	35-55
- ITAA 1997	6-5	- ITAA 1997	Subdiv 960-Q
- ITAA 1997	8-1	- ITAA 1997	960-335
- ITAA 1997	17-5	- ITAA 1997	960-340
- ITAA 1997	Div 27	- ITAA 1997	960-345
- ITAA 1997	27-5	- ITAA 1997	960-350
- ITAA 1997	Div 35		

ATO references: NO 2000/005836 BO FOI number: I 1021196 ISSN: 1441-1172