## PR 2004/49W - Income tax: Queensland Paulownia Forests Project No. 4 (17 November 1999 to 30 June 2000)

Universide the second s

Units document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2004* 

Australian Government



Australian Taxation Office

Product Ruling **PR 2004/49** 

FOI status: may be released

Page 1 of 2

#### **Product Ruling**

Income tax: Queensland Paulownia Forests Project No. 4 (17 November 1999 to 30 June 2000)

#### Preamble

The number, subject heading, 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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2004. Even following its withdrawal, this Ruling continues to apply, in respect of the tax laws ruled upon, to all persons within the specified class who, between 17 November 1999 and 30 June 2000, entered into the specified arrangement that is set out in paragraphs 15 to 35 of Product Ruling PR 2001/119. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

# **Commissioner of Taxation** 5 May 2004

#### FOI status: may be released

Previous draft: Not previously released in draft form

Related Rulings/Determinations: PR 1999/95; TR 92/1; TD 93/34; TR 97/16; PR 2001/121, PR 2001/119

Subject references:

- carrying on a business
- management fees
- NCL provisions
- primary production
- producing assessable income
- product rulings
- public rulings
- schemes
- tax avoidance

ATO references NO 99/11693-5 ISSN: 1441-1172

- tax benefits

Legislative references: - 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 - commencement of a business - 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)

- TAA 1953 Part IVAAA
- Copyright Act 1968

Page 2 of 2

Product Ruling

PR 2004/49