



# ***PR 2000/14W - Income tax: Queensland Tyre Resources Joint Venture***

 This cover sheet is provided for information only. It does not form part of *PR 2000/14W - Income tax: Queensland Tyre Resources Joint Venture*

 This document has changed over time. This is a consolidated version of the ruling which was published on *29 March 2000*



## Product Ruling

### Income tax: Queensland Tyre Resources Joint Venture

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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 This Ruling has been withdrawn on 29 March 2000 and replaced by PR 2000/25.

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**Commissioner of Taxation**  
15 March 2000

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*Previous draft:*  
Not previously issued in draft form

- tax shelters project
- tyres

*Related Rulings/Determinations:*  
PR 1999/95; TR 92/1; TR 92/20;  
TR 97/16; TD 93/34

- Legislative references:*
- ITAA 1936 82KL
  - ITAA 1936 82KZM
  - ITAA 1936 82KZMA to 82KZMD
  - ITAA 1936 91
  - ITAA 1936 Pt IVA
  - ITAA 1936 177A
  - ITAA 1936 177C
  - ITAA 1936 177D
  - ITAA 1997 8-1
  - ITAA 1997 27-5
  - ITAA 1997 27-30
  - ITAA 1997 70-35
  - ITAA 1997-Subdivision 960-Q
  - ITAA 1997 960-335
  - ITAA 1997 960-340
  - ITAA 1997 960-345
  - ITAA 1997 960-350

- Subject references:*
- carrying on a business
  - commencement of business
  - fee expenses
  - management fees income
  - management fees expenses
  - producing assessable income
  - product rulings
  - public rulings
  - schemes and shams
  - taxation administration
  - tax avoidance
  - tax benefits under tax avoidance schemes
  - tax shelters

# PR 2000/14

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ATO references:

NO 99/6651-0

BO

FOI number: I 102212

ISSN: 1441-1172