



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

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 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

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 This Ruling has been withdrawn on 29 March 2000 and replaced by PR 2000/25.

Commissioner of Taxation
15 March 2000

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

ATO references:

NO 99/6651-0

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