



# ***PR 2000/15W - Income tax: Southern Rubber Technologies Joint Venture***

 This cover sheet is provided for information only. It does not form part of *PR 2000/15W - Income tax: Southern Rubber Technologies Joint Venture*

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



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## Product Ruling

### Income tax: Southern Rubber Technologies 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.*

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## Withdrawal

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1. This Ruling has been withdrawn on 29 March 2003 and replaced by PR 2000/26.

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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

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# PR 2000/15

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ATO references:

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