



PR 2000/89W - Income tax: Settlement 22 Managed Investment Scheme

 This cover sheet is provided for information only. It does not form part of *PR 2000/89W - Income tax: Settlement 22 Managed Investment Scheme*

 This document has changed over time. This is a consolidated version of the ruling which was published on *31 January 2001*



Product Ruling

Income tax: Settlement 22 Managed Investment Scheme

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 This Ruling has been withdrawn on 31 January 2001 and replaced by PR 2001/8.

Commissioner of Taxation

12 July 2000

Previous draft:

Not previously issued in draft form.

Related Rulings/Determinations:

PR 1999/95; TR 92/1; TR 92/20;
TR 97/11; TR 97/16; TR 98/22;
TD 93/34; IT 175; IT 2001

Subject references:

- carrying on a business
- commencement of business
- primary production
- primary production expenses
- management fee expenses
- producing assessable income
- product rulings
- public rulings
- schemes and shams
- taxation administration
- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters

Legislative references:

- ITAA 1997 6-5
- ITAA 1997 8-1
- ITAA 1997 27-5
- ITAA 1997 42-15
- ITAA 1997 42-25
- ITAA 1997 42-118
- ITAA 1997 42-125
- ITAA 1997 42-160
- ITAA 1997 42-165
- ITAA 1997 42-345
- ITAA 1997 387-125
- ITAA 1997 387-165
- ITAA 1997 387-170
- ITAA 1997 387-175
- ITAA 1997 387-185
- ITAA 1997 960-335
- ITAA 1997 960-340
- ITAA 1997 960-345
- ITAA 1997 960-350
- ITAA 1997 Part 2-25
- ITAA 1936 82KL
- ITAA 1936 82KZM
- ITAA 1936 82KZMB
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD

PR 2000/89

FOI status: **may be released**

Page 2 of 2

- ITAA 1936 177A

- ITAA 1936 Part IVA

- ITAA 1936 177C

- ITAA 1936 177D

ATO references:

NO

BO

FOI number: I 1021099

ISSN: 1441-1172