



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

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 This Ruling has been withdrawn on 31 January 2001 and replaced by PR 2001/8.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

<i>Previous draft:</i>	- ITAA 1997 6-5
Not previously issued in draft form.	- ITAA 1997 8-1
	- ITAA 1997 27-5
<i>Related Rulings/Determinations:</i>	- ITAA 1997 42-15
PR 1999/95; TR 92/1; TR 92/20;	- ITAA 1997 42-25
TR 97/11; TR 97/16; TR 98/22;	- ITAA 1997 42-118
TD 93/34; IT 175; IT 2001	- ITAA 1997 42-125
	- ITAA 1997 42-160
<i>Subject references:</i>	- ITAA 1997 42-165
- carrying on a business	- ITAA 1997 42-345
- commencement of business	- ITAA 1997 387-125
- primary production	- ITAA 1997 387-165
- primary production expenses	- ITAA 1997 387-170
- management fee expenses	- ITAA 1997 387-175
- producing assessable income	- ITAA 1997 387-185
- product rulings	- ITAA 1997 960-335
- public rulings	- ITAA 1997 960-340
- schemes and shams	- ITAA 1997 960-345
- taxation administration	- ITAA 1997 960-350
- tax avoidance	- ITAA 1997 Part 2-25
- tax benefits under tax avoidance schemes	- ITAA 1936 82KL
- tax shelters	- ITAA 1936 82KZM
	- ITAA 1936 82KZMB
	- ITAA 1936 82KZMC
<i>Legislative references:</i>	- ITAA 1936 82KZMD

- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1936 177D

- ITAA 1936 Part IVA

ATO references:

NO

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