




TR 2000/8W - Income tax: investment schemes

 This cover sheet is provided for information only. It does not form part of *TR 2000/8W - Income tax: investment schemes*

 This Ruling has been replaced by TR 2007/8

 This document has changed over time. This is a consolidated version of the ruling which was published on *17 October 2007*



Notice of Withdrawal

Taxation Ruling

Income tax: investment schemes

Taxation Ruling TR 2000/8 is withdrawn with effect from 1 July 2008.

1. Taxation Ruling TR 2000/8 set out the views of the Tax Office on the availability of tax deductions for expenditure incurred by investors entering into investment schemes (as defined in paragraph 17 of the Ruling).
2. Taxation Ruling TR 2007/8 Income tax: registered agricultural managed investment schemes, which issued today, replaces TR 2000/8 with effect from 1 July 2008.
3. TR 2000/8 continues to apply to schemes begun to be carried out prior to 1 July 2008. That is, it continues to apply to investors who enter into investment schemes prior to 1 July 2008. TR 2007/8 applies to schemes begun to be carried out on or after 1 July 2008.¹

Commissioner of Taxation

17 October 2007

ATO references

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ATOlaw topic: Income Tax ~~ Tax integrity measures ~~ schemes

¹ However, if a test case is finalised prior to 30 June 2008 and confirms the Tax Office view, product rulings will not issue past the date of the decision.