



PR 1999/79W - Income tax: HIV Medications Joint Venture

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2001*



Product Ruling

Income tax: HIVMedications 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**, **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 98/1 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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2001. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

Commissioner of Taxation

23 June 1999

Previous draft:

No draft issued

Related Rulings/Determinations:

PR 98/1; TR 92/1; TR 92/20;
TR 94/8; TR 97/11; TR 97/16;
TD 92/113; TD 93/34

Subject references:

- carrying on a business
- commencement of business
- fee expenses
- interest expenses
- management fees expenses
- primary production
- primary production expenses

- producing assessable income
- product rulings
- public rulings
- schemes and shams
- taxation administration
- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters
- tax shelters project

Legislative references:

- ITAA1936 42
- ITAA1936 79D
- ITAA1936 82KH(1)
- ITAA1936 82KH(1F)(b)
- ITAA1936 82KL

PR 1999/79

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|----------------------|---------------------|
| - ITAA1936 82KL(1) | - ITAA1936 177C |
| - ITAA1936 82KZM | - ITAA1936 177D |
| - ITAA1936 Pt IVA | - ITAA1997 6-5 |
| - ITAA1936 90 | - ITAA1997 8-1 |
| - ITAA1936 90(2) | - ITAA1997 995-1 |
| - ITAA1936 160AFD | - ITAA1997 995-1(1) |
| - ITAA1936 160AFD(9) | |
| - ITAA1936 177A | |

Case references:

ATO references:

NO 99/4047-2

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