



# ***PR 2000/14W - Income tax: Queensland Tyre Resources Joint Venture***

 This cover sheet is provided for information only. It does not form part of *PR 2000/14W - Income tax: Queensland Tyre Resources Joint Venture*

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



## Product Ruling

### Income tax: Queensland Tyre Resources 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.*

## Withdrawal

1. This Ruling has been withdrawn on 29 March 2000 and replaced by PR 2000/25.

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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

# PR 2000/14

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ATO references:

NO 99/6651-0

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FOI number: I 102212

ISSN: 1441-1172