



# ***PR 2000/49W - Income tax: Mobandilla Cotton Project No 3***

 This cover sheet is provided for information only. It does not form part of *PR 2000/49W - Income tax: Mobandilla Cotton Project No 3*

 This document has changed over time. This is a consolidated version of the ruling which was published on *16 August 2000*



## Product Ruling

### Income tax: Mobandilla Cotton Project No 3

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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**, **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

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1. This Ruling has been withdrawn on 16 August 2000 and replaced by PR 2000/91.

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### Commissioner of Taxation

3 May 2000

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#### *Previous draft:*

Not previously issued in draft form

- tax shelters

- tax shelters project

#### *Related Rulings/Determinations:*

PR 1999/95; TR 92/1; TR92/20

TR 97/11; TR 97/16; TR 98/22

TD 93/34

#### *Legislative references:*

- ITAA 1936 82KL

- ITAA 1936 82KZM

- ITAA 1936 82KZMB

- ITAA 1936 82KZMD

- ITAA 1936 Pt IVA

- ITAA 1936 177A

- ITAA 1936 177C

- ITAA 1936 177D

- ITAA 1997 6-5

- ITAA 1997 27-5

- ITAA 1997 27-30

- ITAA 1997 8-1

- ITAA 1997 8-1(1)(a)

- ITAA 1997 8-1(1)(b)

- ITAA 1997 8-1(2)

- ITAA 1997 387-55

- ITAA 1997 387-B

- ITAA 1997 387-125

#### *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

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#### ATO references:

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