



# ***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**

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 This Ruling has been withdrawn on 31 January 2001 and replaced by PR 2001/8.

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#### **Commissioner of Taxation**

12 July 2000

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#### *Previous draft:*

Not previously issued in draft form.

#### *Related Rulings/Determinations:*

PR 1999/95; TR 92/1; TR 92/20;  
TR 97/11; TR 97/16; TR 98/22;  
TD 93/34; IT 175; IT 2001

#### *Subject references:*

- carrying on a business	- ITAA 1997 6-5
- commencement of business	- ITAA 1997 8-1
- primary production	- ITAA 1997 27-5
- primary production expenses	- ITAA 1997 42-15
- management fee expenses	- ITAA 1997 42-25
- producing assessable income	- ITAA 1997 42-118
- product rulings	- ITAA 1997 42-125
- public rulings	- ITAA 1997 42-160
- schemes and shams	- ITAA 1997 42-165
- taxation administration	- ITAA 1997 42-345
- tax avoidance	- ITAA 1997 387-125
- tax benefits under tax avoidance schemes	- ITAA 1997 387-165
- tax shelters	- ITAA 1997 387-170
	- ITAA 1997 387-175
	- ITAA 1997 387-185
	- ITAA 1997 960-335
	- ITAA 1997 960-340
	- ITAA 1997 960-345
	- ITAA 1997 960-350
	- ITAA 1997 Part 2-25
	- ITAA 1936 82KL
	- ITAA 1936 82KZM
	- ITAA 1936 82KZMB
	- ITAA 1936 82KZMC
	- ITAA 1936 82KZMD

#### *Legislative references:*

# PR 2000/89

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FOI status: **may be released**

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- ITAA 1936 177A

- ITAA 1936 Part IVA

- ITAA 1936 177C

- ITAA 1936 177D

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ATO references:

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