



TD 94/81W - Income tax: where an 'infrastructure facility' is constructed or acquired by an unincorporated joint venture which is not a general law partnership, what is the nature of each joint venture participant's interest in that property as to 'ownership', 'use' and 'effective control of the use' thereof for the purposes of paragraph 159GZZZZB(1)(a) of the Income Tax Assessment Act 1936 ?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *12 April 2017*



Notice of Withdrawal

Taxation Determination

Income tax: where an ‘infrastructure facility’ is constructed or acquired by an unincorporated joint venture which is not a general law partnership, what is the nature of each joint venture participant’s interest in that property as to ‘ownership’, ‘use’ and ‘effective control of the use’ thereof for the purposes of paragraph 159GZZZZB(1)(a) of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 94/81 is withdrawn with effect from today.

1. TD 94/81 deals with former Division 16L of the *Income Tax Assessment Act 1936* (ITAA 1936) which explains infrastructure borrowings and whether the legal ownership of an infrastructure facility is held jointly by the participants in an unincorporated joint venture which is not a general law partnership.
2. Division 16L of the ITAA 1936 was repealed by the *Taxation Laws Amendment (Infrastructure Borrowings) Act 1994*.
3. TD 94/81 is no longer relevant, and is therefore withdrawn without replacement.

Commissioner of Taxation

12 April 2017

ATO references

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