TR 2000/List - Income tax and other taxes: Determinations, Rulings, and notices of withdrawal and addendum issued in 2000

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Generated on: 6 November 2026, 04:56:39 AM

Taxation Ruling
Income tax and other taxes: Determinations, Rulings and notices of withdrawal and addendum issued in 2000

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Preamble

This document is not a 'public ruling' in terms of Part IVAAA of the ***Taxation Administration Act 1953*** *and is not legally binding on the Commissioner. 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.*

What this Ruling is about

Class of person/arrangement

1. This Ruling lists all draft and final Determinations and Rulings, as well as all notices of withdrawal and addendum to Determinations and Rulings, issued: by the Commissioner of Taxation in calendar year 2000.

Ruling

2. This Ruling lists the documents that have been issued: during 2000 divided by function and showing in relation to each action the number of the document, its title and the date the action took place.

Goods and Services Tax

3. During the calendar year 2000 the Commissioner of Taxation issued:

Draft Goods and Services Tax Rulings

Ruling	Title	Issue date
GSTR 2000/D1	Goods and Services Tax: Making adjustments under Division 19 for adjustment events.	16.02.00
GSTR 2000/D2	Goods and Services Tax: Division 129 – adjustments for changes in the extent of creditable purpose.	29.03.00

GSTR 2000/D3	Goods and Services Tax: Transitional valuation of work-in-progress for head contractors in the building or civil engineering industries.	29.03.00
GSTR 2000/D4	Goods and Services Tax: commercial residential premises.	05.04.00
GSTR 2000/D5	Goods and Services Tax: accounting on a cash basis.	12.04.00
GSTR 2000/D6	Goods and Services Tax: corporate card statement – entitlement to an input tax credit without a tax invoice.	12.04.00
GSTR 2000/D7	Goods and Services Tax: supplies connected with Australia.	19.04.00
GSTR 2000/D8	Goods and Services Tax: GST-free supplies of water, sewerage services, storm water draining services and emptying of a septic tank.	19.04.00
GSTR 2000/D9	Goods and Services Tax: construction and building services which span 1 July 2000.	10.05.00
GSTR 2000/D10	Goods and Services Tax: attributing GST payable or an input tax credit arising from a sale of land under a standard land contract.	31.05.00
GSTR 2000/D11	Goods and Services Tax: when consideration is provided and received for various payment instruments	31.05.00
GSTR 2000/D12	Goods and Services Tax: supplies that are GST free for pre-schools, primary and secondary education courses	31.05.00
GSTR 2000/D13	Goods and Services Tax: attributing GST payable on certain supplies of gas and electricity made by public utility providers	08.06.00
GSTR 2000/D14	Goods and Services Tax: International travel	14.06.00
GSTR 2000/D15	Goods and Services Tax: Foreign exchange rates that work out the consideration for a taxable supply	14.06.00
GSTR 2000/D16	Goods and Services Tax: what is an invoice for the purposes of the *A New Tax System (Goods and Services Tax) Act 1999* ('GST Act')?	28.06.00
GSTR 2000/D17	Goods and Services Tax: GST and how it applies to supplies of fringe benefits	30.06.00
GSTR 2000/D18	Goods and Services Tax: Division 156 - supplies and acquisitions made on a progressive or periodic basis	28.06.00
GSTR 2000/D19	Goods and Services Tax: insurance settlements by making supplies of goods or services	05.07.00
GSTR 2000/D20	Goods and Services Tax: agency relationships and the application of the GST law	06.09.00
GSTR 2000/D21	Goods and Services Tax: supplies that are GST-free for tertiary education courses	11.10.00
GSTR 2000/D22	Goods and Services Tax: Vouchers	22.11.00
GSTR 2000/D23	Goods and Services Tax: GST consequences of court orders and out-of-court settlements	13.12.00

Final Goods and Services Tax Rulings

Ruling	Title	Issue date
GSTR 2000/1	Goods and Services Tax: adjustment notes	22.03.00
GSTR 2000/2	Goods and Services Tax: adjustments for bad debts	29.03.00
GSTR 2000/3	Goods and Services Tax: transitional documents - entitlement to an input tax credit without a tax invoice	29.03.00
GSTR 2000/4	Goods and Services Tax: appropriations	29.03.00
GSTR 2000/5	Goods and Services Tax: payment of fees and commissions to insurance brokers and agents where the period of insurance cover begins before and ends on or after 1 July 2000	05.04.00
GSTR 2000/6	Goods and Services Tax: special credit for sales tax paid on alcoholic beverages	12.04.00
GSTR 2000/7	Goods and Services Tax: transitional arrangements – supplies, including supplies of rights, made before 1 July 2000 and the extent to which such supplies are taken to be made on or after 1 July 2000	12.04.00
GSTR 2000/8	Goods and Services Tax: special credit for sales tax paid on stock	19.04.00
GSTR 2000/9	Goods and Services Tax: transitional arrangements – GST-free supplies under existing agreements	20.04.00
GSTR 2000/10	Goods and Services Tax: recipient created tax invoices	10.05.00
GSTR 2000/11	Goods and Services Tax: grants of financial assistance	10.05.00
GSTR 2000/12	Goods and Services Tax: attributing GST payable and input tax credit for supplies and acquisitions under lay-by sales agreements.	26.05.00
GSTR 2000/13	Goods and Services Tax: accounting on a cash basis.	31.05.00
GSTR 2000/14	Goods and Services Tax: transitional valuation of work-in-progress for head contractors in the building or civil engineering industries.	08.06.00
GSTR 2000/15	Goods and Services Tax: determining the extent of creditable purpose for claiming input tax credits and for making adjustments for changes in extent of creditable purpose.	07.06.00
GSTR 2000/16	Goods and Services Tax: transitional arrangements – GST-free supplies under existing agreements.	07.06.00
GSTR 2000/17	Goods and Services Tax: Tax invoices	14.06.00
GSTR 2000/18	Goods and Services Tax: Construction and building services which span 1 July 2000	14.06.00
GSTR 2000/19	Goods and Services Tax: making adjustments under Division 19 for adjustment events	21.06.00
GSTR 2000/20	Goods and Services Tax: commercial residential premises	21.06.00
GSTR 2000/21	Goods and Services Tax: the margin scheme for supplies of real property held prior to 1 July 2000	28.06.00
GSTR 2000/22	Goods and Services Tax: apportionment of input tax credits for providers of financial supplies	28.06.00

GSTR 2000/23	Goods and Services Tax: when consideration is provided and received for various payment instruments	28.06.00
GSTR 2000/24	Goods and Services Tax: Division 129 - making adjustments for changes in extent of creditable purpose	28.06.00
GSTR 2000/25	Goods and Services Tax: GST-free supplies of water, sewerage and sewerage-like services, storm water draining services and emptying of a septic tank	30.06.00
GSTR 2000/26	Goods and Services Tax: corporate card statements – entitlement to an input tax credit without a tax invoice	30.06.00
GSTR 2000/27	Goods and Services Tax: adult and community education courses; meaning of "likely to add to employment related skills"	30.06.00
GSTR 2000/28	Goods and Services Tax: attributing GST payable or an input tax credit arising from a sale of land under a standard land contract	30.06.00
GSTR 2000/29	Goods and Services Tax: attributing GST payable, input tax credits and adjustments	30.06.00
GSTR 2000/30	Goods and Services Tax: supplies that are GST-free for pre-school, primary and secondary education courses	30.06.00
GSTR 2000/31	Goods and Services Tax: supplies connected with Australia	30.06.00
GSTR 2000/32	Goods and Services Tax: attributing GST payable on supplies of gas and electricity made by public utility providers	26.07.00
GSTR 2000/33	Goods and Services Tax: international travel insurance	09.08.00
GSTR 2000/34	Goods and Services Tax: what is an invoice for the purposes of the *A New Tax System (Goods and Services Tax) Act 1999* ('GST Act')?	06.09.00
GSTR 2000/35	Goods and Services Tax: Division 156 – supplies and acquisitions made on a progressive or periodic basis	06.09.00
GSTR 2000/36	Goods and Services Tax: insurance settlements by making supplies of goods or services	01.11.00
GSTR 2000/37	Goods and Services Tax: agency relationships and the application of the law	13.12.00

Final Goods and Services Tax Rulings - notices of addendum

Ruling	Title	Issue date
GSTR 2000/6	Goods and Services Tax: special credit for sales tax paid on alcoholic beverages	19.04.00
GSTR 2000/1	Goods and Services Tax: Adjustment notes	14.06.00
GSTR 2000/3	Goods and Services Tax: Transitional documents – entitlement to an input tax credit without a tax invoice	14.06.00
GSTR 1999/1	Goods and Services Tax: the GST rulings system	13.09.00

GSTR 2000/8	Goods and Services Tax: special credit for sales tax paid on stock	23.08.00
GSTR 2000/10	Goods and Services Tax: recipient created tax invoices	27.09.00

Final Goods and Services Tax Rulings - notices of withdrawal

Ruling	Title	Issue date
GSTR 2000/9	Goods and Services Tax: transitional arrangements – GST-free supplies under existing agreements.	07.06.00

Draft Goods and Services Tax Determinations

Ruling	Title	Issue date
GSTD 2000/D1	Goods and Services Tax: what does the word 'premises' mean in the expression, 'a supply of food for consumption on the premises from which it is supplied'?	10.05.00
GSTD 2000/D2	Goods and Services Tax: when is a supply of food, in terms of paragraph 38-3(1)(a) of the *A New Tax System (Goods and Services Tax) Act 1999*, 'for consumption on the premises from which it is supplied'?	10.05.00
GSTD 2000/D3	Goods and Services Tax: when is the supply of food packaging GST-free in terms of section 38-6 of the *A New Tax System (Goods and Services Tax) Act 1999*?	10.05.00
GSTD 2000/D4	Goods and Services Tax: are outgoings payable by a tenant under a commercial property lease part of the consideration for the supply of the premises?	05.07.00
GSTD 2000/D5	Goods and Services Tax: is the payment for the provision of labour hire services a taxable supply in terms of section 9-5 of the *A New Tax System (Goods and Services Tax) Act 1999*?	04.10.00
GSTD 2000/D6	Goods and Services Tax: is the sale of goods by a lessor on termination of a lease agreement a separate supply to that of the lease of the goods?	15.11.00

Final Goods and Services Tax Determinations

Ruling	Title	Issue date
GSTD 2000/1	Goods and Services Tax: is the scope of Division 99 limited to holding deposits?	12.04.00
GSTD 2000/2	Goods and Services Tax: can you claim input tax credits under Subdivision 66-A of the *A New Tax System (Goods and Services Tax) Act 1999* for goods that have been incorporated into second-hand goods prior to 1 July 2000?	21.06.00
GSTD 2000/3	Goods and Services Tax: transitional arrangements: to what extent is the supply of services made on or after 1 July 2000, where the supply spans that date?	21.06.00

GSTD 2000/4	Goods and Services Tax: what does the word 'premises' mean in the expression, 'a supply of food for consumption on the premises from which it is supplied'?	21.06.00
GSTD 2000/5	Goods and Services Tax: when is a supply of food, in terms of paragraph 38-3(1)(a) of the *A New Tax System (Goods and Services Tax) Act 1999*, 'for consumption on the premises from which it is supplied'?	21.06.00
GSTD 2000/6	Goods and Services Tax: when is the supply of food packaging GST-free in terms of section 38-6 of the *A New Tax System (Goods and Services Tax) Act 1999*?	21.06.00
GSTD 2000/7	Goods and Services Tax: is the supply of the services of apprentices or trainees by a Group Training Company to host employers under a Group Training Scheme a taxable supply in terms of section 9-5 of the *A New Tax System (Goods and Services Tax) Act 1999*?	28.06.00
GSTD 2000/8	Goods and Services Tax: what is an "enterprise" for the purposes of *A New Tax System (Goods and Services Tax) Act 1999?* Does MT 2000/1[1] have equal application to the meaning of "enterprise" for GST purposes?	02.08.00
GSTD 2000/9	Goods and services tax: if you let out a residence do you need to get an ABN for PAYG purposes or register for GST?	06.09.00
GSTD 2000/10	Goods and services tax: are outgoings payable by a tenant under a commercial property lease part of the consideration for the supply of the premises?	06.09.00
GSTD 2000/11	Goods and Services Tax: is the supply of commercial pilot training GST-free as an education course under section 38-85 of the *A New Tax System (Goods and Services Tax Act) 1999* (the GST Act)?	15.11.00
GSTD 2000/12	Goods and Services Tax: is the provision of labour hire services a taxable supply in terms of section 9-5 of the *A New Tax System (Goods and Services Tax) Act 1999*?	13.12.00

Final Goods and Services Tax Bulletins

Ruling	**Title**	**Issue date**
GSTB 2000/1	Special credit for sales tax paid on stock	10.05.00
GSTB 2000/2	How to claim input tax credits for car expenses	09.06.00
GSTB 2000/3	How you calculate and pay GST on a progressive or periodic supply that spans 1 July 2000	21.06.00
GSTB 2000/4	How you calculate and pay GST on a progressive or periodic supply that spans 1 July 2000	12.07.00
GSTB 2000/5	Accommodation in caravan parks and camping grounds	23.08.00

Final Goods and Services Tax Bulletins – Notices of addendum

Ruling	Title	Issue date
GSTB 2000/1	Goods and Service Tax: special credit for sales tax paid on stock	23.08.00

Income Tax

4. During the calendar year 2000 the Commissioner of Taxation issued:

Income Tax Rulings – notices of withdrawal

Ruling	Title	Issue date
IT 2408	Income tax: income splitting: insurance commissions	19.01.00
IT 2493	Income tax: substantiation rules: calculation of balancing adjustment	29.03.00
IT 2530 **Partial Withdrawal**	Income tax: capital gains: change in the underlying ownership of assets in a publicly traded unit trust: issue of new units in unit trusts and new shares in companies: interposed entities: calculation of change in majority underlying interests	19.01.00
IT 2264	Income tax: expenditure on minor items of plant and equipment	16.08.00
IT 176	Income tax: rates of depreciation-motor vehicles subject to sale and buy-back	13.09.00
IT 2389	Income tax: depreciation: hail netting	13.09.00
IT 241	Income tax: loss on disposal of plant used only partly for income producing purposes	13.09.00
IT 2301	Income tax: primary production: prawn farming	13.12.00
IT 2685	Income tax: depreciation effective life	20.12.00

Miscellaneous Tax

5. During the calendar year 2000 the Commissioner of Taxation issued:

Final Miscellaneous Tax Rulings

Ruling	Title	Issue date
MT 2000/1	The New Tax System: the meaning of entity carrying on an enterprise for the purposes of entitlement to an Australian Business Number ('ABN').	10.05.00
MT 2000/2	A New Tax System: the requirement to get an ABN for PAYG purposes if you let out a residence	30.08.00

Final Miscellaneous Tax Rulings – notices of addendum

Ruling	Title	Issue date
MT 2024	Fringe benefits tax: dual cab vehicles eligibility for exemption where private use is limited to certain work-related travel	19.01.00
MT 2000/2	The New Tax System: the requirement to get an ABN for PAYG purposes if you let out a residence	06.09.00

Sales Tax

6. During the calendar year 2000 the Commissioner of Taxation issued:

Final Sales Tax Rulings

Ruling	Title	Issue date
SST 17	Sales tax: classification of industrial safety equipment	12.01.00
SST 18	Sales tax: when goods become an 'integral part' of property for the purposes of Item 192	01.03.00
SST 19	Sales tax: remission of penalty and general interest charge	24.05.00

Final Sales Tax Rulings – notices of addendum

Ruling	Title	Issue date
ST 2454	Sales tax: Sales tax objection and appeal procedures: jurisdiction and standing in declaratory proceedings disputing sales tax liability	20.12.00

Final Sales Tax Rulings – notices of withdrawal

Ruling	Title	Issue date
ST 2349	Sales tax: warning signs or plates attached to motor vehicles	12.01.00

Final Sales Tax Determinations

Ruling	Title	Issue date
STD 2000/1	Sales tax: use of goods by persons contracting services to an always-exempt person	19.01.00
STD 2000/2	Sales tax: classification of absorbent stone and clay granules	19.01.00

Excise Bulletins

7. During the calendar year 2000 the Commissioner of Taxation issued:

Final Excise Bulletins

Ruling	Title	Issue date
EB 2000/1	Excise bulletin: The Wine Equalisation Tax	11.05.00
EB 2000/2	Excise bulletin: Diesel and Alternative Fuels Grants Scheme	05.07.00
EB 2000/3	Excise bulletin: Diesel Fuel Rebate Scheme	05.07.00

Product Rulings

8. During the calendar year 2000 the Commissioner of Taxation issued:

Final Product Rulings

Ruling	Title	Issue date
PR 2000/1	Income tax: Great Southern Blue Gum Plantations 2000/2001 Projects	02.02.00
PR 2000/2	Income tax: Macquarie Film Corporation Ltd	16.02.00
PR 2000/3	Income tax: Willmott Forests – 2000 Projects	16.02.00
PR 2000/4	Income tax: Almond Orchards Australia Robinvale 2000	23.02.00
PR 2000/5	Income tax: Plantation Forestry Hardwood Project No.2	23.02.00
PR 2000/6	Income tax: deductibility of interest incurred on borrowings under the Macquarie Geared Equities Investment Facility	01.03.00
PR 2000/7	Income tax: 2000 Timbercorp Eucalypts Project	01.03.00
PR 2000/8	Income tax: APT Eucalypt Project 2000 and APT Eucalypt Project 2001	08.03.00
PR 2000/9	Income tax: Carina Park Almond Project	08.03.00
PR 2000/10	Income tax: Coonawarra Wine-grape Project Investment	08.03.00
PR 2000/11	Income tax: Goulburn Valley Orchards 2000 Project	08.03.00
PR 2000/12	Income tax: Greenock Vines Project	15.03.00
PR 2000/13	Income tax: The Port Robe Estate Vineyard Project	15.03.00
PR 2000/14	Income tax: Queensland Tyre Resources Joint Venture	15.03.00
PR 2000/15	Income tax: Southern Rubber Technologies Joint Venture	15.03.00
PR 2000/16	Income tax: Environtyre Industries Joint Venture	15.03.00

PR 2000/17	Income tax: Saint Magnus Vineyard Project	15.03.00
PR 2000/18	Income tax: Australian Blue Gum 2000	15.03.00
PR 2000/19	Income tax: Kimberley Crocodiles Scheme	22.03.00
PR 2000/20	Income tax: Southern Cross Bamboo Project No.1	22.03.00
PR 2000/21	Income tax: Stoneham Estate Vineyard Project	22.03.00
PR 2000/22	Income tax: Tiwi Islands Acacia Project No.2	22.03.00
PR 2000/23	Income tax: Emerald Hills Cattle Project	22.03.00
PR 2000/24	Income tax: consequences for investors in the proposed IMAX film 'AUSTRALIA: Land Beyond Time'	29.03.00
PR 2000/25	Income tax: Queensland Tyre Resources Joint Venture	29.03.00
PR 2000/26	Income tax: Southern Rubber Technologies Joint Venture	29.03.00
PR 2000/27	Income tax: Barkworth Olive Groves Project No.4	29.03.00
PR 2000/28	Income tax: Margaret River Watershed Project No.1	29.03.00
PR 2000/29	Income tax: ITC Pulpwood Project - 2000 Prospectus No.1	05.04.00
PR 2000/30	Income tax: Forest Rewards Sandalwood Project 2000	05.04.00
PR 2000/31	Income tax: WRF Kangaroo Island Plantations	05.04.00
PR 2000/32	Income tax: Olea Australis	05.04.00
PR 2000/33	Income tax: NoRegrets Virtual Store Franchise Project	05.04.00
PR 2000/34	Income tax: Heydon Park Olive Project	05.04.00
PR 2000/35	Income tax: Kallamar Olive Project	05.04.00
PR 2000/36	Income tax: Australian Olives Project No.3	05.04.00
PR 2000/37	Income tax: Pineplan Managed Investment Scheme	05.04.00
PR 2000/38	Income tax: ITC Pulpwood Project -2000 Prospectus No.2	05.04.00
PR 2000/39	Income tax: Barkworth Olive Groves Project No.4	05.04.00
PR 2000/40	Income tax: Great Southern Olive Project	12.04.00
PR 2000/41	Income tax: Boundary Bend Estate (J.V.Two) Project	12.04.00
PR 2000/42	Income tax: Kimseed Eucalypts Esperance 2000 Project	19.04.00
PR 2000/43	Income tax: Netlink Hospitality Franchise Project	19.04.00
PR 2000/44	Income tax: Parkview Orchards Project	19.04.00
PR 2000/45	Income tax: Norfolk Ridge Vineyards Project Stage - 3	19.04.00
PR 2000/46	Income tax: Kiri Park Project	19.04.00
PR 2000/47	Income tax: Brooklyn Park Olive Groves (revised arrangement)	19.04.00
PR 2000/48	Income tax: Almond Orchards Australia Robinvale 2000	19.04.00
PR 2000/49	Income tax: Mobandilla Cotton Project No.3	03.05.00
PR 2000/50	Income tax: The Paulownia West Cost Project No.3	03.05.00
PR 2000/51	Income tax: Exotic Timbers of Australia, ETA NT1 Project	10.05.00

PR 2000/52	Income tax: Gunns Plantations Woodlot Project 2000	10.05.00
PR 2000/53	Income tax: ITC Hardwood Timber Project 2000	10.05.00
PR 2000/54	Income tax: Rosedale Vines Project	10.05.00
PR 2000/55	Income tax: Heritage Paulownia Forests Project No.1	17.05.00
PR 2000/56	Income tax: Columbia Tristar Television Fund	17.05.00
PR 2000/57	Income tax: Chateau Xanadu Vineyards II	17.05.00
PR 2000/58	Income tax: Tarwoona Olives Scheme No.1	17.05.00
PR 2000/59	Income tax: Beechworth Winegrape Project	17.05.00
PR 2000/60	Income tax: Treecorp Clearwood Project 2000	17.05.00
PR 2000/61	Income tax: Forestry Tasmania Trees Trust 2000	17.05.00
PR 2000/62	Income tax: Kallamar Olive Project	24.05.00
PR 2000/63	Income tax: Almond Orchards Australia Robinvale 2000	31.05.00
PR 2000/64	Income tax: Carina Park Almond Project	31.05.00
PR 2000/65	Income tax: Margaret River Watershed Wine Project	07.06.00
PR 2000/66	Income tax: Australian Cricket Bat Willow Project 2000	14.07.00
PR 2000/67	Income tax: Mountain River Foods Project - Prospectus No.1	07.06.00
PR 2000/68	Income tax: Dillon's Hill Vineyard Project	07.06.00
PR 2000/69	Income tax: Peel River Vineyards	07.06.00
PR 2000/70	Income tax: deductibility of interest incurred on borrowings under the Macquarie Geared Equities Investment Facility	07.06.00
PR 2000/71	Income tax: Willmott Forests – 2000 Project	14.06.00
PR 2000/72	Income tax: Black George Warren River Project No. 1	14.06.00
PR 2000/73	Income tax: Great Southern Blue Gums	14.06.00
PR 2000/74	Income tax: Heritage Paulownia Forests Project No. 1	21.06.00
PR 2000/75	Income tax: Queensland Pine Forest Project	21.06.00
PR 2000/76	Income tax: Magarey Wine Grape Project	21.06.00
PR 2000/77	Income tax: Wrights Bay Vineyard Stage 2	21.06.00
PR 2000/78	Income tax: Plantation Forestry Hardwood Project No. 3	21.06.00
PR 2000/79	Income tax: Lockie Leonard Project Film Scheme	21.06.00
PR 2000/80	Income tax: ITC Hardwood Timber Project 2000 – Supplementary Prospectus	21.06.00
PR 2000/81	Income tax: ITC Pulpwood Project – 2000 Prospectus No.1 – Supplementary Prospectus	21.06.00
PR 2000/82	Income tax: ITC Pulpwood Project – 2000 Prospectus No.2 – Supplementary Prospectus	21.06.00
PR 2000/83	Income tax: Kimseed Eucalypts Esperance 2000 Project	21.06.00
PR 2000/84	Income tax: Loxley Vineyard Project	28.06.00
PR 2000/85	Income tax: James Estate Vineyard Project	28.06.00
PR 2000/86	Income tax: Australian Premium Coffee Project	28.06.00

PR 2000/87	Income tax: Yoram Gross-EM TV Pty Ltd film 'Old Tom'	28.06.00
PR 2000/88	Income tax: Neem Australia Project No. 1	12.07.00
PR 2000/89	Income tax: Settlement 22 Managed Investment Scheme	12.07.00
PR 2000/90	Income tax: Kaarimba Fresh Fruit Project	12.07.00
PR 2000/91	Income tax: Mobanidlla Cotton Project No. 3	16.08.00
PR 2000/92	Income tax: The Paulownia Tree Farming Project No. 2	23.08.00
PR 2000/93	Income tax: Margaret River Wine Business (Project No. 2)	23.08.00
PR 2000/94	Income tax: Margaret River Watershed Wine Project	30.08.00
PR 2000/95	Income tax: APT Eucalypt Project 2001	30.08.00
PR 2000/96	Income tax: Queensland Paulownia Forests Project No. 4	06.09.00
PR 2000/97	Income tax: Summerhill Orchards 2000	13.09.00
PR 2000/98	Income tax: 2001 Timbercorp Eucalyptus Project	13.09.00
PR 2000/99	Income tax: Gunns Plantations Woodlot Project 2001	13.09.00
PR 2000/100	Income tax: 2001 Timbercorp Olive Project	13.09.00
PR 2000/101	Income tax: Fruit Projects Australia	20.09.00
PR 2000/102	Income tax: Kaarimba Fresh Fruit Project	20.09.00
PR 2000/103	Income tax: The Port Robe Estate Vineyard Project	27.09.00
PR 2000/104	Income tax: Black George Warren River Project No. 1 – Supplementary Prospectus	04.10.00
PR 2000/105	Income tax: Norfolk Ridge Vineyards Project – Stage 3B	04.10.00
PR 2000/106	Income tax: ITC Pulpwood Project – 2000 Prospectus No. 1 – Supplementary Prospectus	11.10.00
PR 2000/107	Income tax: ITC Pulpwood Project – 2000 Prospectus No. 2 – Supplementary Prospectus	11.10.00
PR 2000/108	Income tax: Southern Cross Bamboo Project # 1	18.10.00
PR 2000/109	Income tax: Frankland River Olive Project	01.11.00
PR 2000/110	Income tax: Victorian Olive Oil Project	08.11.00
PR 2000/111	Income tax: Braidwood Vineyard Project	01.11.00
PR 2000/112	Income tax: Percydale Olive Estate	15.11.00
PR 2000/113	Income tax: TFS Sandalwood Project 2000	15.11.00
PR 2000/114	Income tax: Palandri Wine Project	29.11.00
PR 2000/115	Income tax: Goulburn Valley Orchards 2000 Project	06.12.00
PR 2000/116	Income tax: Watermark Vineyard Project	13.12.00
PR 2000/117	Income tax: Coal River Valley Premium Vineyard Project	13.12.00
PR 2000/118	Income tax: Karri Oak Vineyard Project No. 3	13.12.00
PR 2000/119	Income tax: Red Earth Olives Project	20.12.00

Final Product Rulings – notices of withdrawal

Ruling	Title	Issue date
PR 1999/35	Income Tax: The First TrackNet Project – Blue, Red and Yellow TrackNet Interests	12.04.00
PR 1999/52	Income tax: The Oil Fields Project 4	01.03.00
PR 1999/67	Income tax: The Great Forests 1999 Project	01.03.00

PR 1999/87	Income tax: consequences for investors in the proposed IMAX film 'AUSTRALIA: Land Beyond Time'	29.03.00
PR 2000/14	Income tax: Queensland Tyre Resources Joint Venture	29.03.00
PR 2000/15	Income tax: Southern Rubber Technologies Joint Venture	29.03.00
PR 2000/27	Income tax: Barkworth Olive Groves Project No.4	05.04.00
PR 1999/1	Income tax: Hillston Grove Vineyards Project	09.08.00
PR 2000/16	Income tax: Envirotyre Industries joint venture	16.08.00
PR 2000/25	Income tax: Queensland tyre resources joint venture	16.08.00
PR 2000/26	Income tax: Southern Rubber Technologies joint venture	16.08.00
PR 1999/45	Income tax: Australian Cotton Project	23.08.00
PR 1999/66	Income tax: Parkview Orchard Project	23.08.00
PR 2000/90	Income tax: Kaarimba Fresh Fruit Project	23.08.00
PR 2000/62	Income tax: Kallamar Olive Project	13.09.00
PR 2000/19	Income tax: Kimberly Crocodile Scheme	20.09.00
PR 1999//36	Income tax: Pacific Tax Tree Project	20.09.00
PR 2000/21	Income tax: Steoneham Estate Vineyard Project	11.10.00
PR 2000/76	Income tax: Magarey Wine Grape Project	15.11.00
PR 1999/44	Income tax: Ord River Sandalwood Project No. 2	06.12.00
PR 1999/54	Income tax: Heydon Park Tea Tree Project	06.12.00

Product Rulings withdrawn as a consequence of another Ruling issued

Product Ruling withdrawn	Title	Issue date	Replaced by
PR 1999/63	Income tax: Plantation Forestry Managers Limited, Hardwood Project No. 2	23.02.00	PR 2000/5
PR 1999/90	Income tax: Carina Park Almond Project	08.03.00	PR 2000/9
PR 2000/14	Income tax: Queensland Tyre Resources Joint Venture	15.03.00	PR 2000/25
PR 2000/15	Income tax: Southern Rubber Technologies Joint Venture	15.03.00	PR 2000/26
PR 1999/87	Income tax: Tax consequences for investors in the proposed Imax film 'Australia: Land Beyond Time'.	29.03.00	PR 2000/24
PR 2000/27	Income tax: Barkworth Olive Groves Project	05.04.00	PR 2000/39
PR 2000/4	Income tax: Almond Orchards Australia – Robinvale 2000	19.04.00	PR 2000/48
PR 200039	Income tax: The Paulownia West Coast Project No. 3	03.05.00	PR 2000/50
PR 1999/21	Income tax: Tarwoona Olives Scheme No. 1	17.05.00	PR 2000/58
PR 1999/26	Income tax: Beechworth Winegrape Project	17.05.00	PR 2000/59
PR 2000/35	Income tax: Kallamar Olive Project	24.05.00	PR 2000/62

PR 2000/48	Income tax: Almond Orchards Australia Robinvale	31.05.00	PR 2000/63
PR 2000/9	Income tax: Carina Park Almond Project	31.05.00	PR 2000/64
PR 2000/74	Income tax: Australian Cricket Bat Willow Project	14.06.00	PR 2000/66
PR 2000/3	Income tax: Willmott Forests – 2000 Projects	14.06.00	PR 2000/71
PR 2000/55	Income tax: Heritage Paulownia Forests Project No. 1	21.06.00	PR 2000/74
PR 2000/53	Income tax: ITC Hardwood Timber Project 2000	21.06.00	PR 2000/80
PR 2000/29	Income tax: ITC Pulpwood Project 2000 Prospectus No. 1	21.06.00	PR 2000/81
PR 2000/38	Income tax: ITC Pulpwood Porject – 2000 Prospectus	21.06.00	PR 2000/82
PR 2000/42	Income tax: Kimseed Eucdalypts Esperance 2000 Project	21.06.00	PR 2000/83
PR 2000/65	Income tax: Margaret River Watersheds Wine Project	30.08.00	PR 2000/94
PR 2000/8	Income tax: APT Eucalypt Project 2000 and APT Eucalypt Project 2001	30.08.00	PR 2000/95
PR 2000/13	Income tax: The Port Robe Estate Vineyard Project	27.09.00	PR 2000/103
PR 2000/72	Income tax Black George Warren River Project No. 1 – Supplementary Prospectus	04.10.00	PR 2000/104
PR 2000/81	Income tax: ITC Pulpwood Project – 2000 Prospectus No. 1 – Supplementary Prospectus	11.10.00	PR 2000/106
PR 2000/82	Income tax: ITC Pulpwood Project – 2000 Prospectus No. 2 – Supplementary Prospectus	11.10.00	PR 2000/107
PR 2000/20	Income tax: Southern Cross Bamboo Project # 1	18.10.00	PR 2000/108

Final Product Rulings – notices of addendum

Product Ruling	Title	Issue date
PR 2000/91	Income tax: Mobandilla Project No. 3	06.09.00
PR 2000/93	Income tax: Margaret River Wine Business	08.11.00
PR 2000/94	Income tax: Margaret River Watershed Wine Project	08.11.00
PR 2000/95	Income tax: ATP Eucalypt Project 2001	08.11.00
PR 2000/96	Income tax: Queensland Paulownia Forests Project No. 4	08.11.00
PR 2000/97	Income tax: Summerhill Orchards 2000	08.11.00
PR 2000/98	Income tax: Timbercorp Eucalypts Project	08.11.00
PR 2000/102	Income tax: Kaarimba Fresh Fruit Project	08.11.00
PR 2000/103	Income tax: The Port Robe Estate Vineyard Project	08.11.00
PR 2000/105	Income tax: Norfolk Ridge Vineyards Project – Stage 3B	08.11.00

PR 2000/106	Income tax: ITC Pulpwood Project – 2000 Prospectus No. 1 – Supplementary Prospectus	08.11.00
PR 2000/107	Income tax: ITC Pulpwood Project – 2000 Prospectus No. 2 – Supplementary Prospectus	08.11.00
PR 2000/109	Income tax: Victorian Olive Oil Project	22.11.00
PR 2000/110	Income tax: Frankland River Olive Project	22.11.00
PR 2000/112	Income tax: Percydale Olive Estate	20.12.00

Superannuation Contributions

9. During the calendar year 2000 the Commissioner of Taxation issued:

Final Superannuation Contributions Determinations

Ruling	Title	Issue date
SCD 2000/1	Superannuation contributions: what is the surcharge threshold for the 2000-2001 financial year under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*?	17.05.00
SCD 2000/2	Superannuation contributions: what are the indexable amounts for the 2000-2001 financial year under the *Termination Payments Tax Imposition Act 1997*?	17.05.00
SCD 2000/3	Superannuation contributions: what is the surcharge threshold for the 2000-2001 financial year under the *Termination Payments Tax (Assessment and Collection) Act 1997*?	17.05.00
SCD 2000/4	Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 2000-2001 financial year under the *Superannuation Contributions Tax Imposition Act 1997*?	17.05.00

Superannuation Guarantee

10. During the calendar year 2000 the Commissioner of Taxation issued:

Final Superannuation Guarantee Determinations

Ruling	Title	Issue date
SGD 2000/1	Superannuation Guarantee: what is the maximum contribution base for each contribution period in 2000-2001?	17.05.00

Taxation Rulings

11. During the calendar year 2000 the Commissioner of Taxation issued:

Draft Taxation Rulings

Ruling	Title	Issue date
TR 2000/D1	Income tax: subscriptions, joining fees, levies and contributions paid to association by individuals	23.02.00
TR 2000/D2	Income tax: Pay As You Go – withholding from payments to employees	08.03.00
TR 2000/D3	Income tax: deductions for interest following the Steele and Brown decisions	22.03.00
TR 2000/D4	Income tax: company groups and company subsidiaries: persons in a position to affect rights in relation to a company	12.04.00
TR 2000/D5	Income tax: taxation of retirement village owners	19.04.00
TR 2000/D6	Income tax: deductibility of payments incurred on moneys raised through the issue of perpetual notes	10.05.00
TR 2000/D7	Income tax: deductibility of payments incurred on moneys raised through the issue of perpetual notes	17.05.00
TR 2000/D8	Fringe Benefits Tax: the operation of the new fringe benefits tax gross-up formula to apply from 1 April 2000	30.06.00
TR 2000/D9	* No ruling was issued with this number	
TR 2000/D10	* No ruling was issued with this number	
TR 2000/D10	Income tax: special income derived by a complying superannuation fund, a complying ADF or a PST in relation to the year of income	19.07.00
TR 2000/D12	Income tax: income tax and capital gains tax: - capital gains in pre-CGT tax treaties	16.08.00
TR 2000/D13	Income tax: assessability of amounts from the sale of wheat and grain	20.09.00
TR 2000/D14	Income tax and fringe benefits tax: public benevolent institutions	15.11.00
TR 2000/D15	Income tax: application of Division 13 of Part III and double tax agreements to permanent establishments	15.11.00
TR 2000/D16	Income tax: Division 35 - non-commercial business losses	20.12.00
TR 2000/D17	Income tax: use of a *proxy* for a company's adjusted unrealised loss at an alteration time under Subdivision 165-CD of the *Income Tax Assessment Act 1997*	20.12.00
TR 2000/D18	Income tax: agency development loans	21.12.00
TR 2000/D19	Income tax: assessability of amounts from the sale of wheat, barley, grain or other commodities to ABB Grain Export Limited of ABB Grain Limited	21.12.00

Draft Taxation Rulings – notices of withdrawal

Ruling	Title	Issue date
TR 94/D36	Income tax: captive insurance companies - deductibility of premiums and the appropriate basis of assessment	19.01.00

Draft Taxation Rulings – notices of addendum

Ruling	Title	Issue date
TR 1999/D7	Income tax: reasonable allowances amounts for the 1999-2000 income year	24.05.00
TR 2000/D12	Income tax and capital gains tax: capital gains in pre-CGT tax treaties	13.09.00

Final Taxation Rulings

Ruling	Title	Issue date
TR 2000/1	Income tax: insurance registers	19.01.00
TR 2000/2	Income tax: deductibility of interest on moneys drawn down under line of credit facilities and redraw facilities	01.03.00
TR 2000/3	Income tax: remission of penalty and General Interest Charge for failure to make deductions from RPS, PAYE and PPS payments	01.03.00
TR 2000/4	Fringe benefits tax: meaning of 'business premises'	01.03.00
TR 2000/5	Income tax and fringe benefits tax: costs incurred in preparing and administering employment agreements	08.03.00
TR 2000/6	Income tax: substantiation rules: calculation of balancing adjustment for cars	29.03.00
TR 2000/7	Income tax: subscriptions, joining fees, levies and contributions paid to associations by individuals	19.04.00
TR 2000/8	Income tax: Investment Schemes	14.06.00
TR 2000/9	Income tax: necessitous circumstances funds	28.06.00
TR 2000/10	Income tax: public libraries, public museums and public art galleries	28.06.00
TR 2000/11	Income tax: endorsement of income tax exempt charities	28.06.00
TR 2000/12	Income tax: deductible gift recipients – the gift fund requirement	28.06.00
TR 2000/13	Income tax: reasonable allowances amounts for the 2000-2001 income year	28.06.00
TR 2000/14	Income tax: Pay As You Go – withholding from payments to employees	25.10.00
TR 2000/15	Income tax: company groups and company subsidiaries: persons in a position to affect rights in relation to a company	15.11.00
TR 2000/16	Income tax: international transfer pricing - transfer pricing and profit reallocation adjustments, relief from double taxation and the Mutual Agreement Procedure	22.11.00

TR 2000/17	Income tax: deductions for interest following the *Steele* and *Brown* decisions	13.12.00
TR 2000/18	Income tax: depreciation effective life	21.12.00

Final Taxation Rulings – notices of addendum

Ruling	Title	Issue date
TR 1999/List	Income tax and other taxes: Determinations, Rulings, and Notices of Withdrawal and Addendum issued: in 2000	02.02.00
TR 97/17	Income tax and fringe benefits tax: entertainment by way of food or drink	17.05.00
TR 2000/12	Income tax: deductible gift recipients – the gift fund requirement	06.09.00
TR 1999/19	Income tax: capital gains: treatment of forfeited deposits	11.10.00

Taxation Determinations

12. During the calendar year 2000 the Commissioner of Taxation issued:

Draft Taxation Determinations

Ruling	Title	Issue date
TD 2000/D1	Income tax: is a prescribed fee paid by a person to the Industrial Registrar in lieu of an annual subscription to trade union or employee association an allowable deduction under section 8-1 of the *Income Tax Assessment Act 1997*?	23.02.00
TD 2000/D2	Income tax: are partners entitled to a deduction under section 8-1 for interest on borrowings to pay personal income tax?	01.03.00
TD 2000/D3	Income tax: Can a private company be taken to pay a dividend to another company pursuant to s 109C or s 109D of the *Income Tax Assessment Act 1936* where the company is the target entity under an interposed entity arrangement?	29.03.00
TD 2000/D4	Income tax: Where a private company beneficiary of a trust estate is taken to have made a loan under section 109UB of the *Income Tax Assessment Act 1936* because of a loan made by the trustee to a shareholder of the private company or shareholder's associate, are repayments made in relation to the trustee's loan taken into account in determining whether the private company is taken to have paid a dividend under section 109D?	29.03.00

TD 2000/D5	Income tax: can a foreign national who enters Australia on a working holiday maker visa qualify for living-away –from-home allowance fringe benefits?	05.04.00
TD 2000/D6	Income tax: what is the method for valuing fixed term defined benefit pensions for the purposes of the reasonable benefit limits (RBLs)?	12.04.00
TD 2000/D7	Income tax: what is the method of calculating the capital value of purchased pensions not payable for life for the purposes of the reasonable benefit limits (RBLs)?	12.04.00
TD 2000/D8	Income tax: will the Commissioner exercise his discretion under subsection 27H(3) of the *Income Tax Assessment Act 1936* (ITAA 1936) to determine a deductible amount (representing the undeducted purchase price) for old age, widows, widowers and orphans pensions paid under the Netherlands Social Insurance system?	10.05.00
TD 2000/D9	Income tax: value of goods taken from stock for private use	24.05.00
TD 2000/D10	Income tax: can a taxpayer that uses 13 four weekly accounting periods or 12 accounting periods, some of four weeks and others of five weeks, calculate their PAYG instalment amount for an instalment quarter having regard to their normal accounting periods?	19.07.00
TD 2000/D11	Income tax: capital gains: scrip for scrip roll-over: can a company (or a wholly-owned group of companies) 'become' the owner of 80% or more of the voting shares in another company (an original entity), in terms of paragraph 124-780(2)(a) of the *Income Tax Assessment Act 1997*, as a result of an arrangement even if the company (or group) owned some of those shares before the arrangement?	23.08.00
TD 2000/D12	Income tax: capital gains: scrip for scrip roll-over: can a company 'increase' the percentage of voting shares that it owns in another company (an original entity), in terms of subparagraph 124-780(2)(a)(ii) of the *Income Tax Assessment Act 1997,* as a result of an arrangement if it owned no shares in that company before the arrangement?	23.08.00
TD 2000/D13	Income tax: capital gains: for the 'net value' test in subsection 104-230(2) of the *Income Tax Assessment Act 1997* to be satisfied, are the requirements of paragraphs 104-230(2)(a) and 104-230(2)(b) mutually exclusive?	23.08.00

TD 2000/D14	Income tax: capital gains: in working out the 'net value' of a company or trust for the purposes of subsection 104-230(2) of the *Income Tax Assessment Act 1997,* does the word 'assets' in the definition of 'net value', for an entity, in subsection 995-1(1) include (a) assets, capital gains and capital losses from which are disregarded for capital gains purposes; (b) trading stock; and (c) 'off-balance sheet' assets and does the word 'liabilities' include contingent liabilities?	23.08.00
TD 2000/D15	Income tax: capital gains: what is meant by the expression 'property referred to in subsection (2)' as used in subsection 104-230(6) of the *Income Tax Assessment Act 1997*?	23.08.00
TD 2000/D16	Income tax: capital gains: if CGT event K6 happens in relation to pre-CGT shares you own in a company, what property do you refer to in calculating your capital gain under subsection 104-230(6) of the *Income Tax Assessment Act 1997*?	23.08.00
TD 2000/D17	Income tax: capital gains: if you dispose of pre-CGT shares in a company and CGT event K6 in section 104-230 of *the Income Tax Assessment Act 1997* happens, how do you calculate your capital gain?	23.08.00
TD 2000/D18	Income tax: capital gains: does a company in which you own pre-CGT shares need to have acquired property at least 12 months before CGT event K6 (about pre-CGT shares and trust interests) in section 104-230 of the Income Tax Assessment Act 1997 happens for you to be able to index the cost base of the property?	23.08.00
TD 2000/D19	Income tax: capital gains: for a capital gain you make on CGT event K6 happening in relation to pre-CGT shares you own in a company: (a) are you entitled to the general CGT discount in Division 115; and (b) are you entitled to the small business relief in Division 152?	23.08.00
TD 2000/D20	Income tax: capital gains: can CGT event G3 in section 104-145 of the Income Tax Assessment Act 1997 happen – allowing a shareholder to crystallise a capital loss on their shares in a company – if a liquidator declares that they expect to make a distribution during the winding-up of the company?	20.09.00
TD 2000/D21	Income tax: Interest Withholding Tax Exemption – for the purposes of subsection 128F(5) of the Income Tax Assessment Act 1936, when will a company be taken to have the requisite knowledge or suspicion that the debenture or an interest in the debenture was being, or would later be, acquired by an associate?	18.10.00

TD 2000/D22	Income tax: can a taxpayer calculate their Pay As You Go (PAYG) instalment amount for an instalment quarter having regard to their commercial accounting periods if they have changed the day on which their tax period ends under section 27-35 of A New Tax System (Goods and Services Tax Act) 1999?	25.10.00
TD 2000/D23	Income tax: can the amount (which can be nil) of a company's preliminary unrealised net loss in step 4 of section 165-115E of Subdivision 165-CC of the Income Tax Assessment Act 1997 be determined using a market valuation of the company's CGT assets en globo?	20.12.00

Final Taxation Determinations

Ruling	Title	Issue date
TD 2000/1	Income tax: capital gains: when a non-public entity that is partly owned by a public entity examines underlying interests in the non-public entity's pre-CGT assets for the purposes of Subdivision 149-B of the *Income Tax Assessment Act 1997*, does the non-public entity have to take into account the results of the public entity's tracing of underlying interests in the public entity's pre-CGT assets?	19.01.00
TD 2000/2	Income tax: capital gains: does CGT event G1 in section 104-135 of the *Income Tax Assessment Act 1997* (about capital payments for shares) apply to a bonus share issued out of a share capital account?	19.01.00
TD 2000/3	Income tax: capital gains: are shares acquired under a dividend reinvestment plan 'bonus shares' for the purposes of Subdivision 130-A of the *Income Tax Assessment Act 1997*?	19.01.00
TD 2000/4	Income tax: capital gains: if a genuine prospector sells shares received as proceeds from the sale of rights to mine: • is any ordinary income derived from the sale of the shares exempt under section 330-60 of the *Income Tax Assessment Act 1997*; or • is any capital gain (or capital loss) made on the sale of the shares disregarded under section 118-45?	19.01.00
TD 2000/5	Income tax: capital gains: does the requirement to disregard capital losses in Step 2 of the method statement in paragraph 47(1A)(b) of the *Income Tax Assessment Act 1997* affect the application of the *Archer Brothers* principle?	19.01.00
TD 2000/6	Income tax: capital gains: if a non-resident person bequeaths a CGT asset, which does not have the necessary connection with Australia, to a resident beneficiary, does that mean the resident makes a capital gain or capital loss if a CGT event later happens to the asset?	19.01.00

TD 2000/7	Income tax: capital gains: when does a CGT event happen to shares in a company, for the purposes of Part 3-1 and Part 3-3 of the *Income Tax Assessment Act 1997*, if the company is deregistered under the *Corporations Law*?	19.01.00
TD 2000/8	Income tax: capital gains: when a non-public entity that is partly owned by a public entity examines underlying interests in the non-public entity's pre-CGT assets for the purposes of Subdivision 149-B of the *Income Tax Assessment Act 1997*, does the non-public entity have to take into account the results of the public entity's tracing of underlying interests in the public entity's pre-CGT assets?	02.02.00
TD 2000/9	Income tax: is the Macau Special Administrative Region (SAR) covered by the Australia-China Double Taxation Agreement on or after 20 December 1999?	02.02.00
TD 2000/10	Income tax: capital gains: what are the CGT consequences for a shareholder if a company converts its shares into a larger or smaller number of shares?	15.03.00
TD 2000/11	Income tax: capital gains: how are the date of acquisition and the acquisition cost of bonus shares determined if the bonus shares are issued in relation to shares held by a deceased person at the date of their death and the bonus shares are issued after the date of death?	15.03.00
TD 2000/12	Income tax: Do allowable deductions in respect of tax agents' fees and superannuation contributions relate exclusively to assessable income, for the purposes of the 'other taxable income' calculations in sections 23AF and 23AG of the *Income Tax Assessment Act 1936*?	12.04.00
TD 2000/13	Income tax: capital gains: if: • you acquire land and a dwelling (dwelling A) on or after 20 September 1985 which you use as your main residence and do not use for income producing purposes; and • you subdivide the land into 2 blocks and build another dwelling (dwelling B) on the subdivided vacant land and this dwelling becomes your main residence; and • you choose <u>not</u> to apply section 118-150 of the *Income Tax Assessment Act 1997* (about building, repairing or renovating a dwelling) for dwelling B; and • you sell dwellings A and B; are you entitled to the full main residence exemption in Subdivision 118-B for both dwellings?	12.04.00

TD 2000/14	Income tax: capital gains: if: • you acquire land and a dwelling (dwelling A) on or after 20 September 1985 which you use as your main residence and do not use for income producing purposes; and • you subdivide the land into 2 blocks and build another dwelling (dwelling B) on the subdivided vacant land and this dwelling becomes your main residence; and • you choose to apply section 118-150 of the *Income Tax Assessment Act 1997* (about building, repairing or renovating a dwelling) for dwelling B; and • you sell dwellings A and B; are you entitled to the full main residence exemption in Subdivision 118-B for both dwellings?	12.04.00
TD 2000/15	Income tax and capital gains tax: what is meant by the phrase 'to the extent that' in subsection 118-120(1) of the *Income Tax Assessment Act 1997* where it refers to 'land that is adjacent to a dwelling … to the extent that you used the land primarily for private or domestic purposes in association with the dwelling as if it were a dwelling?	12.04.00
TD 2000/16	**:** Income tax and capital gains tax: in what circumstances does subsection 118-150(5) of the *Income Tax Assessment Act 1997* modify the start of the period in paragraph 118-150(4)(b) for which you choose under subsection 118-150(2) to apply the main residence exemption in Subdivision 118-B?	12.04.00
TD 2000/17	Income tax: is a prescribed fee paid by a person to the Industrial Registrar in lieu of an annual subscription to a trade union or employee association an allowable deduction under section 8-1 of the *Income Tax Assessment Act 1997*?	19.04.00
TD 2000/18	Income tax: what are the consequences of using a GST Direct Assistance Certificate to pay for plant or deductible expenditure?	19.04.00
TD 2000/19	Fringe benefits tax: what is the benchmark interest rate to be used for the fringe benefits tax (FBT) year commencing on 1 April 2000?	10.05.00
TD 2000/20	Fringe benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the fringe benefits tax (FBT) year commencing on 1 April 2000?	10.05.00

TD 2000/21	Fringe benefits tax: for the purposes of Division 7 of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA), what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing on 1 April 2000?	10.05.00
TD 2000/22	Fringe benefits tax: for the purposes of section 135C of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) what is the exemption threshold for the fringe benefits tax (FBT) year commencing on 1 April 2000?	10.05.00
TD 2000/23	Income tax: what are the thresholds and limits for superannuation amounts in 2000-2001?	17.05.00
TD 2000/24	Income tax: are partners entitled to a deduction under section 8-1 for interest on borrowings to pay personal income tax?	07.06.00
TD 2000/25	Income tax: What is the improvement threshold for the 2000 – 2001 income year	14.06.00
TD 2000/26	Fringe Benefits tax: for the purposes of section 39A of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) what is the car parking threshold for the fringe benefits tax (FBT) year commencing on 1 April 2000?	21.06.00
TD 2000/27	Income tax: can a company satisfy the requirements of section 80A or section 80E of the *Income Tax Assessment Act 1936* if 50% or more of its shares are held by the trustee(s) of a discretionary trust(s)?	21.06.00
TD 2000/28	Income tax: what is the method for valuing fixed term pensions other than purchased pensions for the purposes of the reasonable benefit limits (RBLs)?	28.06.00
TD 2000/29	Income tax: what is the method of calculating the capital value of purchased pensions not payable for life for the purposes of the reasonable benefit limits (RBLs)?	28.06.00
TD 2000/30	Fringe benefits tax: what are the indexation factors for valuing non-remote housing for the fringe benefits tax (FBT) year commencing on 1 April 2000?	12.07.00
TD 2000/31	Income tax: if you own an interest in a CGT asset and you acquire another interest in that asset, do the interests remain separate CGT assets for capital gains purposes or do they become a single asset?	13.09.00
TD 2000/32	Income tax: capital gains: for capital gains purposes is the unit held by a unit holder in a unit trust the relevant CGT asset.	13.09.00
TD 2000/33	Income tax: capital gains: is know-how a CGT asset?	13.09.00
TD 2000/34	Income tax: capital gains: can property or a right, the 'market value' of which is nil, be a CGT asset?	13.09.00
TD 2000/35	Income tax: capital gains: is a capital gain or capital loss made from an antique car, a veteran car or a vintage car disregarded?	13.09.00

TD 2000/36	Income tax: capital gains: is an entity (other than a Commonwealth, State or Territory authority) which is given authority to acquire a CGT asset under a Commonwealth, State or Territory Act an 'Australian government agency' for the purposes of Subdivision 124-B of the *Income Tax Assessment Act 1997*?	13.09.00
TD 2000/37	Income tax: capital gains: for the purposes of Subdivision 124-B of the *Income Tax Assessment Act 1997*, can you purchase a replacement CGT asset before an Australian government agency has given you a formal notice of intention to compulsorily acquire a CGT asset?	13.09.00
TD 2000/38	Income tax: capital gains: is roll-over available under Subdivision 124-B of the *Income tax Assessment Act 1997* for the loss or destruction of a CGT asset if the asset is damaged?	13.09.00
TD 2000/39	Income tax: capital gains: what does the word 'incur' in subsection 124-75(2) of the *Income Tax Assessment Act 1997* mean?	13.09.00
TD 2000/40	Income tax: capital gains: what are 'special circumstances' for the purposes of subsection 124-75(3) of the *Income Tax Assessment Act 1997*?	13.09.00
TD 2000/41	Income tax: capital gains: are the requirements in subsection 124-75(4) of the *Income Tax Assessment Act 1997* for a CGT asset acquired to replace an original asset alternative and mutually exclusive requirements?	13.09.00
TD 2000/42	Income tax: capital gains: what is the scope of the words 'use the other asset … for the same purpose … or for a similar purpose' in subsection 124-75(4) of the *Income Tax Assessment Act 1997* in relation to a replacement asset?	13.09.00
TD 2000/43	Income tax: capital gains: if a CGT asset is owned by partners in partnership, how do the replacement asset tests in Subdivision 124-B of the *Income Tax Assessment Act 1997* apply?	13.09.00
TD 2000/44	Income tax: capital gains: what constitutes 'a reasonable time' for the purposes of subsection 124-75(4) of the *Income Tax Assessment Act 1997*?	13.09.00
TD 2000/45	Income tax: capital gains: in what circumstances is it reasonable to treat one CGT asset as 'substantially the same' as another CGT asset for the purposes of paragraphs 124-85(3)(b) and 124-95(6)(b) of the *Income Tax Assessment Act 1997*?	13.09.00
TD 2000/46	Income tax: will the Commissioner exercise his descretion under subsection 27H(3) of the *Income Tax Assessment Act 1936 (ITAA 1936)* to determine a deductible amount (representing the undeducted purchase price) for old age, widows, widowers and orphans pensions paid under the Netherlands Social Insurance system?	11.10.00
TD 2000/47	Income tax: are payments made to an individual under the age of 18 (eighteen) who has not provided the paying entity with a Tax File Number (TFN) Declaration subject to Pay As You Go withholding?	25.10.00

TD 2000/48	Income tax: are payments made to an individual under the age of 18 (eighteen) who has not quoted an Australian Business Number (ABN) subject to Pay As you Go withholding?	25.10.00
TD 2000/49	Income tax: are payments made by members of a body corporate in respect of that membership subject to Pay As You Go withholding?	25.10.00
TD 2000/50	Income tax: capital gains: scrip for scrip roll-over: can a company (or a wholly-owned group of companies) 'become' the owner of 80% or more of the voting shares in another company (an original entity), in terms of paragraph 124-780(2)(a) of the *Income Tax Assessment Act 1997*, as a result of an arrangement even if the company (or group) owned some of those shares before the arrangement?	22.11.00
TD 2000/51	Income tax: capital gains: scrip for scrip roll-over: can a company 'increase' the percentage of voting shares that it owns in another company (an original entity), in terms of subparagraph 124-780(2)(a)(ii) of the *Income Tax Assessment Act 1997*, as a result of an arrangement if it owned no shares in that company before the arrangement?	22.11.00
TD 2000/52	Income tax: capital gains: can CGT Event G3 in section 104-145 of the *Income Tax Assessment Act 1997* happen - enabling a shareholder to crystallise a capital loss on their shares in a company - if a liquidator declares that they expect to make a distribution during the winding up of the company?	29.11.00
TD 2000/53	Income tax: can a taxpayer that uses 13 four weekly accounting periods or 12 accounting periods, some of four weeks and other of five weeks, calculate their PAYG instalment amount for an instalment quarter having regard to their normal accounting periods?	13.12.00
TD 2000/54	Income tax: can a taxpayer calculate their Pay As You Go (PAYG) instalment amount for an instalment quarter having regard to their commercial accounting periods if they have changed the day on which their tax period ends under section 27-35 of *A New Tax System (Goods and Services Tax) Act 1999*?	20.12.00

Final Taxation Determinations - Notices of addendum

Ruling	Title	Issue date
TD 93/146	Income tax: should a resident deduct withholding tax from interest payable under a loan from a non-resident if there is no actual payment of the interest?	18.10.00

Final Taxation Determinations - Notices of withdrawal

Ruling	Title	Issue date
TD 95/46	Income tax: capital gains: if a non-resident person bequeaths an asset, which is not a taxable Australian asset, to a resident beneficiary, does that status (i.e., not a taxable Australian asset) carry through to the beneficiary on the death of the non-resident?	19.01.00
TD 93/176	Income tax: is the amount received from the sale of vendor shares by a bona-fide prospector, who received the shares as consideration for the sale of mining tenements, exempt in terms of sub paragraph 23(pa) or subsection 160L(7) of the *Income Tax Assessment Act 1936?*	19.01.00
TD 95/11	Income tax: capital gains: does the requirement to disregard capital losses in subparagraph 47(1A)(b)(ii) of the *Income Tax Assessment Act (1936)* affect the application of the *Archer Brothers* principle	19.01.00
TD 32	Income tax: capital gains: does section 160ZL apply to a bonus share issue out of a genuine share premium account?	19.01.00
TD 55	Income tax: capital gains: are shares acquired under a dividend reinvestment plan bonus shares for the purposes of Division 8 and Division 8A of Part IIIA	19.01.00
TD 2000/1	Income tax: capital gains: when a non-public entity that is partly owned by a public entity examines underlying interests in the non-public entity's pre-CGT assets for the purposes of Subdivision 149-B of the *Income Tax Assessment Act 1997*, does the non-public entity have to take into account the results of the public entity's tracing of underlying interests in the public entity's pre-CGT assets?	02.02.00
TD 93/161	Income tax: employment agreement: are costs associated with employment agreements deductible under subsection 51(1) of the *Income Tax Assessment Act 1936* (ITAA) to the employer?	08.03.00
TD 93/162	Income tax: employment agreement: are costs associated with an employment agreement deductible to an employee under subsection 51(1) of the *Income Tax Assessment Act 1936* (ITAA) where the employee commences employment with a new employer?	08.03.00
TD 93/163	Income tax: employment agreement: are costs associated with an employment agreement deductible under subsection 51(1) of the *Income Tax Assessment Act 1936* (ITAA) to an employee in an existing employment relationship where either: . the agreement is extended after its term is concluded; or . the conditions are changed; or . the agreement is renewed following the expiry of the fixed term of the original agreement?	08.03.00

TD 93/164	Income tax: employment agreement: are costs incurred in settling disputes arising out of employment agreements deductible under subsection 51(1) of the *Income Tax Assessment Act 1936* (ITAA) to the employer and to the employee?	08.03.00
TD 93/165	Fringe benefits tax: employment agreement: does the payment or the reimbursement of costs, incurred by an employee in association with an employment agreement, give rise to a liability under the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) to the employer?	08.03.00
TD 95/53	Income tax: capital gains: how are the date of acquisition and the acquisition cost of bonus shares determined if the bonus shares are issued in respect of shares held by the deceased at the date of death and are issued after the date of death?	15.03.00
TD 95/30	Income tax: capital gains: what are the CGT consequences for a shareholder if a company subdivides ('splits') or consolidates its share capital?	15.03.00
TD 92/115	Income tax: capital gains: what is meant by 'land…used…primarily for private or domestic purposes in association with a dwelling' in subparagraph 160ZZQ(3)(a)(i)	12.04.00
TD 95/36	Income tax: exemption with progression: how are deductions for superannuation contributions and tax agents' fees to be treated when a taxpayer has exempt foreign earnings under section 23AF or section 23AG of the *Income Tax Assessment Act 1936* (the Act) and other income?	12.04.00
TD 92/152	Income tax: is interest withholding tax, or an amount equivalent to interest withholding tax, paid by a borrower on behalf of a foreign lender deductible?	03.05.00
TD 1999/D35	Income tax: how are assets to be valued in determining the balance of a member's account in a superannuation fund that provides an allocated pension?	28.06.00
TD 97/20	Income tax: what is the method for valuing fixed term pensions for the purposes of the reasonable benefit limits?	28.06.00
TD 97/21	Income tax: what is the method for calculating the capital value of an allocated pension for the purposes of the reasonable benefit limits?	28.06.00
TD 93/173	Income tax: can participants in the Community Development Employment Program (CDEP) who forgo unemployment benefits still claim the beneficiary rebate?	02.08.00
TD 94/76	Income tax: capital gains: when is an asset regarded as 'acquired by a taxpayer in replacement of an asset disposed of by the taxpayer' for the purposes of section 160ZZK of the *Income Tax Assessment Act 1936*?	13.09.00
TD 92/142	Income tax: what is the opening value of a unit of property, for the purposes of calculating depreciation, if the unit was previously used for purposes other than producing assessable income?	04.10.00

TD 97/10	Income tax: treatment of an amount of 'excess deduction' under the 'loss' election provisions by a taxpayer carrying on mining, petroleum or quarrying operations	11.10.00
TD 92/188	Income tax: can a shareholder crystallise a capital loss under section 160WA if a liquidator declares that he or she expects to make a distribution during the winding up of the company?	29.11.00

Commissioner of Taxation
10 January 2001

Previous draft:

Not previously issued in draft form

Related Rulings/Determinations:

TR 96/List, TR 97/List, TR 1998/List, TR 1999/List

Subject references:

- public rulings
- rulings issued in 2000

ATO references:
NO T2000/719
FOI number: I 1022025
ISSN: 1039 - 0731