



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

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 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

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 This Ruling has been withdrawn on 29 March 2000 and replaced by PR 2000/25.

Commissioner of Taxation

15 March 2000

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

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ATO references:

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