

# ***PR 2000/111W - Income tax: Braidwood Vineyard Project***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *4 April 2001*



## **Product Ruling**

### Income tax: Braidwood Vineyard Project

#### **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**

1. This Ruling has been withdrawn on 4 April 2001 and replaced by PR 2001/35.

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#### **Commissioner of Taxation**

1 November 2000

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*Previous draft:*

Not previously issued in draft form

- ITAA 1997 8-1

- ITAA 1997 17-5

- ITAA 1997 Div 27

*Related Rulings/Determinations:*

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

- ITAA 1997 35-10

- ITAA 1997 35-10(2)

- ITAA 1997 35-10(3)

- ITAA 1997 35-10(4)

- ITAA 1997 35-30

- ITAA 1997 35-35

- ITAA 1997 35-40

- ITAA 1997 35-45

- ITAA 1997 35-55

- ITAA 1997 35-55(1)(a)

- ITAA 1997 35-55(1)(b)

- ITAA 1997 Subdiv 42-C

- ITAA 1997 42-15

- ITAA 1997 42-118

- ITAA 1997 42-125

- ITAA 1997 42-160

- ITAA 1997 42-160(1)

- ITAA 1997 42-160(3)

- ITAA 1997 42-165

- ITAA 1997 42-165(1)

- ITAA 1997 42-165(2A)

- ITAA 1997 42-345

*Subject references:*

- carrying on a business
- commencement of a business
- interest expenses
- harvesting expenses
- management fees
- primary production
- primary production expenses
- producing assessable income
- product rulings
- public rulings
- schemes
- tax avoidance
- tax benefits
- viticultural expenses

*Legislative references:*

- ITAA 1997 6-5

**PR 2000/111**

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**FOI status: may be released**

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|--------------------------|-----------------------|
| - ITAA 1997 42-455(1)    | - ITAA 1936 82KZM(1)  |
| - ITAA 1997 42-455(3)(b) | - ITAA 1936 82KZMA    |
| - ITAA 1997 42-460(1)    | - ITAA 1936 82KZMA(4) |
| - ITAA 1997 387-55       | - ITAA 1936 82KZMB    |
| - ITAA 1997 387-125      | - ITAA 1936 82KZMC    |
| - ITAA 1997 387-165      | - ITAA 1936 82KZMD    |
| - ITAA 1997 387-185      | - ITAA 1936 82KZMD(2) |
| - ITAA 1997 387-210      | - ITAA 1936 82KZME    |
| - ITAA 1997 388-55       | - ITAA 1936 82KZME(4) |
| - ITAA 1997 960-335      | - ITAA 1936 82KZMF    |
| - ITAA 1997 960-340      | - ITAA 1936 82KZMF(1) |
| - ITAA 1997 960-345      | - ITAA 1936 Pt IVA    |
| - ITAA 1997 960-350      | - ITAA 1936 177A      |
| - ITAA 1936 318          | - ITAA 1936 177C      |
| - ITAA 1936 82KL         | - ITAA 1936 177D      |
| - ITAA 1936 82KZL(1)     | - ITAA 1936 177D(b)   |
| - ITAA 1936 82KZM        |                       |
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ATO references:

NO 2000/013967

BO

FOI number: I 1022660

ISSN: 1441-1172