

PR 2002/21W - Income tax: Hillston Grove Vineyards No. 3 Project

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2004*



Product Ruling

Income tax: Hillston Grove Vineyards No. 3 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 This Product Ruling is withdrawn after 30 June 2004 and ceases to have effect after this date. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into the specified arrangement as described below. Thus, the Ruling continues to apply to those persons, even following its withdrawal, who entered into the specified arrangement prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the person's involvement in the arrangement.

Commissioner of Taxation

20 February 2002

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 2000/8 ;
TD 93/34; TR 98/22 ; IT 3601

Subject references:

- carrying on a business
- interest expenses
- management fees
- occupancy fees
- producing assessable income
- product rulings
- public rulings
- taxation administration

- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters
- vineyard
- viticulture

Legislative references:

- ITAA 1936 82KH(1)
- ITAA 1936 82KH(1F)(b)
- ITAA 1936 82KL
- ITAA 1936 82KL(1)
- ITAA 1936 82KZL
- ITAA 1936 82KZL(1)
- ITAA 1936 82KZM
- ITAA 1936 82KZME
- ITAA 1936 82KZME(1)

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|-------------------------------|----------------------------------|
| - ITAA 1936 82KZME(2) | - ITAA 1997 40-100 |
| - ITAA 1936 82KZME(3) | - ITAA 1997 40-105 |
| - ITAA 1936 82KZME(4) | - ITAA 1997 40-515 |
| - ITAA 1936 82KZME(7) | - ITAA 1997 40-515(1)(a) |
| - ITAA 1936 82KZMF | - ITAA 1997 40-515(1)(b) |
| - ITAA 1936 82KZMF(1) | - ITAA 1997 40-520(1) |
| - ITAA 1936 Div 3 of Part III | - ITAA 1997 40-525(2) |
| - ITAA 1936 Pt IVA | - ITAA 1997 40-525(3) |
| - ITAA 1936 177A | - ITAA 1997 40-530 |
| - ITAA 1936 177C | - ITAA 1997 40-535 |
| - ITAA 1936 177D | - ITAA 1997 40-440 |
| - ITAA 1936 177D(b) | - ITAA 1997 40-540 |
| - ITAA 1997 6-5 | - ITAA 1997 40-545 |
| - ITAA 1997 8-1 | - ITAA 1997 40-550 |
| - ITAA 1997 17-5 | - ITAA 1997 40-630 |
| - ITAA 1997 Div 27 | - ITAA 1997 40-635 |
| - ITAA 1997 Div 35 | - ITAA 1997 Div 328 |
| - ITAA 1997 35-10 | - ITAA 1997 Subdiv 328-D |
| - ITAA 1997 35-10(2) | - ITAA 1997 Subdiv 328-F |
| - ITAA 1997 35-10(3) | - ITAA 1997 Subdiv 328-G |
| - ITAA 1997 35-10(4) | - ITAA 1997 328-105 |
| - ITAA 1997 35-30 | - ITAA 1997 328-105(1)(a) |
| - ITAA 1997 35-35 | - ITAA 1997 328-180 |
| - ITAA 1997 35-40 | - ITAA 1997 328-185 |
| - ITAA 1997 35-45 | - ITAA 1997 328-190 |
| - ITAA 1997 35-55 | - Corporations Act 2001 Part 7.9 |
| - ITAA 1997 35-55(1) | - Corporations Act 2001 708 |
| - ITAA 1997 35-55(1)(a) | - Corporations Act 2001 708(10) |
| - ITAA 1997 35-55(1)(b) | - Corporations Act 2001 1454(2) |
| - ITAA 1997 35-55(2) | |
| - ITAA 1997 Div 40 | |
| - ITAA 1997 Subdiv 40-F | |
| - ITAA 1997 Subdiv 40-G | |
| - ITAA 1997 40-25 | |
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Case references:

- FCT v. Lau 84 ATC 4929

ATO references:

NO: T2001/004593

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