## PR 2005/106W - Income tax: Limestone Coast Vignettes Project - 2006 Mature Vignette Owners (to 31 March 2006)

UThis cover sheet is provided for information only. It does not form part of *PR 2005/106W* - *Income tax: Limestone Coast Vignettes Project - 2006 Mature Vignette Owners (to 31 March 2006)* 

UThis document has changed over time. This is a consolidated version of the ruling which was published on *18 January 2006* 

Australian Government



Australian Taxation Office

FOI status: may be released

# PR 2005/10

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**Product Ruling** 

# Notice of Withdrawal

### **Product Ruling**

Income tax: Limestone Coast Vignettes Project – 2006 Mature Vignette Owners (to 31 March 2006)

Product Ruling PR 2005/106 is withdrawn with effect from today.

Product Ruling PR 2005/106 sets out the Commissioner's 1. opinion on the tax consequences for persons participating in the Limestone Coast Vignettes Project – 2006 Mature Vignette Owners (to 31 March 2006) ('the Project') for the purpose of carrying on a commercial viticulture project.

The minimum subscription was not met and the Project did not 2. proceed. Therefore, Product Ruling PR 2005/106 has no application as it does not rule on the tax consequences for any taxpayer.

#### **Commissioner of Taxation** 18 January 2006

ATO references NO: 2005/18404 ISSN: 1441-1172 ATOlaw topic: Income Tax ~~ Product ~~ vineyards & wineries