


# ***PR 2005/67W - Income tax: Goulburn Valley Orchards Project***

 This cover sheet is provided for information only. It does not form part of *PR 2005/67W - Income tax: Goulburn Valley Orchards Project*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2005*



## Product Ruling

### Income tax: Goulburn Valley Orchards Project

---

#### *Preamble*

The number, subject heading, **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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2005. Even following its withdrawal, this Ruling continues to apply, in respect of the tax laws ruled upon, to all persons within the specified class who, on or after 3 March 1999 and on or before 30 June 1999, entered into the specified arrangement that is set out in paragraphs 12 to 26 of Product Ruling PR 1999/7. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

---

#### Commissioner of Taxation

4 May 2005

---

#### *Previous draft:*

Not previously issued as a draft

#### *Related Rulings/Determinations:*

PR 1999/7; PR 1999/7A;  
PR 1999/95; TR 92/1; TR 92/20;  
TR 97/16; TR 2001/14; TD 93/34

#### *Subject references:*

- non-commercial business losses
- orchard industry

#### *Legislative references:*

- ITAA 1997 Div 35
- ITAA 1997 35-10
- ITAA 1997 35-10(2)
- ITAA 1997 35-55
- ITAA 1997 35-55(1)(a)
- ITAA 1997 35-55(1)(b)
- TAA 1953 Pt IVAAA
- Copyright Act 1968

---

#### ATO references:

NO 2005/5919  
ISSN: 1441-1172