



# ***PR 2005/79W - Income tax: Port Robe Estate Vineyard Project Stage 3 (2005 Planting Season Vigneron, Pre 16 June 2005)***

 This cover sheet is provided for information only. It does not form part of *PR 2005/79W - Income tax: Port Robe Estate Vineyard Project Stage 3 (2005 Planting Season Vigneron, Pre 16 June 2005)*

 This document has changed over time. This is a consolidated version of the ruling which was published on *24 August 2005*



# Notice of Withdrawal

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## Product Ruling

### Income tax: Port Robe Estate Vineyard Project Stage 3 (2005 Planting Season Vigneron, Pre 16 June 2005)

Product Ruling PR 2005/79 is withdrawn with effect from today.

1. Product Ruling PR 2005/79 sets out the Commissioner's opinion on the tax consequences for persons participating in the Port Robe Estate Vineyard Project Stage 3 (2005 Planting Season Vigneron, Pre 16 June 2005) ('the Project') for the purpose of carrying on a commercial viticulture project.
2. No taxpayer entered into the Project during the relevant period. Therefore, Product Ruling PR 2005/79 has no application as it does not rule on the tax consequences for any taxpayer.

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**Commissioner of Taxation**

24 August 2005

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#### ATO references

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ATOlaw topic: Income Tax ~~ Product ~~ vineyards & wineries