


PR 2005/88W - Income tax: Peppermint Springs Vineyard Project (pre 1 July 2005 Growers)

 This cover sheet is provided for information only. It does not form part of *PR 2005/88W - Income tax: Peppermint Springs Vineyard Project (pre 1 July 2005 Growers)*

 This document has changed over time. This is a consolidated version of the ruling which was published on *27 July 2005*



Notice of Withdrawal

Product Ruling

Income tax: Peppermint Springs Vineyard Project (pre 1 July 2005 Growers)

Product Ruling PR 2005/88 is withdrawn with effect from today.

1. Product Ruling PR 2005/88 sets out the Commissioner's opinion on the tax consequences for persons participating in the Peppermint Springs Vineyard Project (pre 1 July 2005 Growers) by entering into a Lease and Management Agreement on or before 15 June 2005 for the purpose of carrying on a commercial viticulture project.
2. No taxpayer entered into a Lease and Management Agreement during the relevant period. Therefore, Product Ruling PR 2005/88 has no application as it does not rule on the tax consequences for any taxpayer.

Commissioner of Taxation
27 July 2005

ATO references

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