PR 2005/94W - Income tax: Limestone Coast Vignettes Project - 2005 Development Vignette Owners (to 30 June 2005)

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This document has changed over time. This is a consolidated version of the ruling which was published on *3 August 2005*

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FOI status: may be released

Notice of Withdrawal

Product Ruling

Income tax: Limestone Coast Vignettes Project – 2005 Development Vignette Owners (to 30 June 2005)

Product Ruling PR 2005/94 is withdrawn with effect from today.

- 1. Product Ruling PR 2005/94 sets out the Commissioner's opinion on the tax consequences for persons participating in the Limestone Coast Vignettes Project 2005 Development Vignette Owners (to 30 June 2005) ('the Project') for the purpose of carrying on a commercial viticulture project.
- 2. The minimum subscription was not met and the Project did not proceed. Therefore, Product Ruling PR 2005/94 has no application as it does not rule on the tax consequences for any taxpayer.

Commissioner of Taxation

3 August 2005

ATO references

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