



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

 This cover sheet is provided for information only. It does not form part of *PR 2005/94W - Income tax: Limestone Coast Vignettes Project - 2005 Development Vignette Owners (to 30 June 2005)*

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



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Product Ruling PR 2005/94 is withdrawn with effect from today.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