


PR 2006/52W - Income tax: National Viticultural Fund of Australia Project No. 5 (October 2006 Growers)

 This cover sheet is provided for information only. It does not form part of *PR 2006/52W - Income tax: National Viticultural Fund of Australia Project No. 5 (October 2006 Growers)*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2009*



Notice of Withdrawal

Product Ruling

Income tax: National Viticultural Fund of Australia Project No. 5 (October 2006 Growers)

Product Ruling PR 2006/52 is withdrawn with effect from today.

1. Product Ruling PR 2006/52 sets out the Commissioner's opinion on the tax consequences for persons participating in the National Viticultural Fund of Australia Project No. 5 (October 2006 Growers) (the Project) for the purpose of carrying on a commercial growing of Wine grapes and the harvest and sale of their grape produce.
2. The Tax Office has been advised that the Project did not proceed as no entities entered into the scheme described in the Product Ruling during the relevant period. Therefore, PR 2006/52 has no application as it does not rule on the tax consequences for any entity.

Commissioner of Taxation
12 December 2007

ATO references

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