



# ***PR 1999/22W - Income tax: Limestone Hill Vineyard Project***

 This cover sheet is provided for information only. It does not form part of *PR 1999/22W - Income tax: Limestone Hill Vineyard Project*

 This document has changed over time. This is a consolidated version of the ruling which was published on *16 June 1999*



## **Product Ruling**

### **Income tax: Limestone Hill Vineyard Project**

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#### ***Preamble***

*The number, subject heading, and the What this Product Ruling is about (including Tax law(s), Class of persons and Qualifications sections), Date of effect, Withdrawal, Arrangement and Ruling parts of this document are a 'public ruling' in terms of Part IVAAA of the Taxation Administration Act 1953. Product Ruling PR 98/1 explains Product Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

#### **Withdrawal**

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1. This Product Ruling has been withdrawn on 16 June 1999 and replaced by PR 1999/64.

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#### **Commissioner of Taxation**

12 May 1999

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#### *Previous draft:*

No draft issued

#### *Related Rulings/Determinations:*

TR 92/1; TR 92/20; TR 97/11;  
TR 97/16; TR 98/22; TD 93/34

#### *Subject references:*

- carrying on a business
- commencement of business
- fee expenses
- interest expenses
- management fees expenses
- primary production
- primary production expenses
- producing assessable income
- product rulings
- public rulings
- schemes and shams
- taxation administration
- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters
- tax shelters project

#### *Legislative references:*

- ITAA36 82KH(1)
- ITAA36 82KH(1F)(b)
- ITAA36 82KL
- ITAA36 82KZM
- ITAA36 Pt IVA
- ITAA36 177A
- ITAA36 177C
- ITAA36 177D
- ITAA36 318
- ITAA97 6-5
- ITAA97 8-1
- ITAA97 8-1(1)(a)
- ITAA97 8-1(1)(b)
- ITAA97 25-25
- ITAA97 42-15
- ITAA97 42-25
- ITAA97 42-125
- ITAA97 42-160
- ITAA97 42-165
- ITAA97 43-10
- ITAA97 110-25
- ITAA97 Subdiv 387-B
- ITAA97 387-125
- ITAA97 387-130
- ITAA97 Subdiv 387-D
- ITAA97 387-305
- ITAA97 387-310

# PR 1999/22

- ITAA97 995-1(1)

*Case references:*

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ATO references:

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