



# ***PR 1999/26W - Income tax: Beechworth Winegrape Project***

 This cover sheet is provided for information only. It does not form part of *PR 1999/26W - Income tax: Beechworth Winegrape Project*

 This document has changed over time. This is a consolidated version of the ruling which was published on *17 May 2000*



## Product Ruling

### Income tax: Beechworth Winegrape 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 This Product Ruling has been withdrawn on 17 May 2000 and replaced by PR 2000/59.

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### Commissioner of Taxation

19 May 1999

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#### *Previous draft:*

No draft issued

#### *Related Rulings/Determinations:*

IT 175; PR 1999/1; TR 97/11

#### *Subject references:*

- carrying on a business
- commencement of business
- fee expenses
- horticulture
- interest expenses
- land care operation
- management fee expenses
- primary production
- primary production expenses
- producing assessable income
- product rulings
- public rulings
- schemes administration
- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters
- tax shelters project

- water facility

#### *Legislative references:*

- ITAA 1936 82KL
- ITAA 1936 82KZM
- ITAA 1936 Pt IVA
- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1936 177D
- ITAA 1997 8-1
- ITAA 1997 42-15
- ITAA 1997 42-125
- ITAA 1997 42-165
- ITAA 1997 387-A
- ITAA 1997 387-55
- ITAA 1997 387-60(1)(d)
- ITAA 1997 387-60(1)(e)(iii)
- ITAA 1997 387-B
- ITAA 1997 387-125
- ITAA 1997 387-C
- ITAA 1997 387-165
- ITAA 1997 387-210
- ITAA 1997 995-1(1)

#### *Case references:*

# PR 1999/26

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ATO references:

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