



PR 1999/33W - Income tax: Mt Barker Vineyards Fig Tree Lane Vineyard Project

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 This document has changed over time. This is a consolidated version of the ruling which was published on *8 September 1999*



Product Ruling

Income tax: Mt Barker Vineyards Fig Tree Lane Vineyard Project

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

1. This Product Ruling has been withdrawn on 9 September 1999 and replaced by PR 1999/92.

Commissioner of Taxation

26 May 1999

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| <i>Previous draft:</i> | - ITAA36 82KZM |
| No draft issued | - ITAA36 Part IIIAA |
| | - ITAA36 Part IVA |
| <i>Related Rulings/Determinations:</i> | - ITAA36 177A |
| IT 175; PR 98/1; TR 92/1; TR 92/20; | - ITAA36 177C |
| TR 97/16; TR 98/22 | - ITAA36 177D |
| | - ITAA97 6-5 |
| <i>Subject references:</i> | - ITAA97 8-1 |
| - business income | - ITAA97 8-1(1)(a) |
| - carrying on a business | - ITAA97 8-1(1)(b) |
| - commercial viticulture | - ITAA97 8-1(2) |
| - management fees | - ITAA97 42-15 |
| - product rulings | - ITAA97 42-25 |
| - public rulings | - ITAA97 42-30 |
| - taxation administration | - ITAA97 42-160 |
| - tax avoidance | - ITAA97 42-165 |
| | - ITAA97 100-55 |
| | - ITAA97 387B |
| <i>Legislative references:</i> | - ITAA97 387-125 |
| - ITAA36 44(1) | - ITAA97 387-130 |
| - ITAA36 82KH(1) | - ITAA97 387C |
| - ITAA36 82KL | - ITAA97 387-165 |
| - ITAA36 82KL(1) | - ITAA97 387-170 |
| - ITAA36 82KH(1F)(b) | - ITAA97 387-170(3) |

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FOI status: may be released

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- ITAA97 387-175
- ITAA97 387-185
- ITAA97 387-210
- ITAA97 387D
- ITAA97 388-55
- ITAA97 995-1(1)

Case references:

- *Coles Myer Finance Ltd v. Federal Commissioner of Taxation* (1993)
176 CLR 640; 93 ATC 4214;
(1993) 25 ATR 95

ATO references:

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BO

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