



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

 This cover sheet is provided for information only. It does not form part of *PR 1999/33W - Income tax: Mt Barker Vineyards Fig Tree Lane Vineyard Project*

 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

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 This Product Ruling has been withdrawn on 9 September 1999 and replaced by PR 1999/92.

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#### **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

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ATO references:

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