



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 This Product Ruling has been withdrawn on 9 September 1999 and replaced by PR 1999/92.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

Previous draft:

No draft issued

Related Rulings/Determinations:

IT 175; PR 98/1; TR 92/1; TR 92/20;
TR 97/16; TR 98/22

Subject references:

- business income
- carrying on a business
- commercial viticulture
- management fees
- product rulings
- public rulings
- taxation administration
- tax avoidance

Legislative references:

- ITAA36 44(1)
- ITAA36 82KH(1)
- ITAA36 82KL
- ITAA36 82KL(1)
- ITAA36 82KH(1F)(b)

- ITAA36 82KZM
- ITAA36 Part IIIAA
- ITAA36 Part IVA
- ITAA36 177A
- ITAA36 177C
- ITAA36 177D
- ITAA97 6-5
- ITAA97 8-1
- ITAA97 8-1(1)(a)
- ITAA97 8-1(1)(b)
- ITAA97 8-1(2)
- ITAA97 42-15
- ITAA97 42-25
- ITAA97 42-30
- ITAA97 42-160
- ITAA97 42-165
- ITAA97 100-55
- ITAA97 387B
- ITAA97 387-125
- ITAA97 387-130
- ITAA97 387C
- ITAA97 387-165
- ITAA97 387-170
- 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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