



# ***PR 1999/60W - Income tax: Soho Lemon Farm Project***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2001*



## Product Ruling

### Income tax: Soho Lemon Farm 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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2001. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, who entered into the specified arrangement prior to withdrawal of the Ruling. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

This Product Ruling has been replaced by PR 2002/10 which issued on 30 January 2002.

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#### **Commissioner of Taxation**

16 June 1999

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#### *Previous draft:*

No draft issued

- taxation administration
- tax avoidance

#### *Related Rulings/Determinations:*

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

#### *Legislative references:*

- ITAA1936 82KH(1)
- ITAA1936 82KL
- ITAA1936 82KL(1)
- ITAA1936 82KH(1F)(b)
- ITAA1936 82KZM
- ITAA1936 Part IVA
- ITAA1936 177A
- ITAA1936 177C
- ITAA1936 177D
- ITAA1997 6-5

#### *Subject references:*

- business income
- carrying on a business
- commercial viticulture
- management fees
- product rulings
- public rulings

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- ITAA1997 8-1
- ITAA1997 8-1(1)(a)
- ITAA1997 8-1(1)(b)
- ITAA1997 8-1(2)
- ITAA1997 387-B
- ITAA1997 387-125
- ITAA1997 387-C
- ITAA1997 387-185

*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:

NO 99/3483-9

BO

FOI index detail: I 1019968

ISSN: 1039-0731

Price: \$1.60