

# ***PR 2000/111W - Income tax: Braidwood Vineyard Project***

⚠ This cover sheet is provided for information only. It does not form part of *PR 2000/111W - Income tax: Braidwood Vineyard Project*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *4 April 2001*



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## Product Ruling

### Income tax: Braidwood 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 1999/95 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.*

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## Withdrawal

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1. This Ruling has been withdrawn on 4 April 2001 and replaced by PR 2001/35.

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### Commissioner of Taxation

1 November 2000

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<i>Previous draft:</i>	- ITAA 1997 8-1
Not previously issued in draft form	- ITAA 1997 17-5
	- ITAA 1997 Div 27
<i>Related Rulings/Determinations:</i>	- ITAA 1997 35-10
PR 1999/95; TR 92/1; TR 97/11;	- ITAA 1997 35-10(2)
TR 97/16; TR 92/20; TR 98/22;	- ITAA 1997 35-10(3)
IT 175; TD 93/34	- ITAA 1997 35-10(4)
	- ITAA 1997 35-30
<i>Subject references:</i>	- ITAA 1997 35-35
- carrying on a business	- ITAA 1997 35-40
- commencement of a business	- ITAA 1997 35-45
- interest expenses	- ITAA 1997 35-55
- harvesting expenses	- ITAA 1997 35-55(1)
- management fees	- ITAA 1997 35-55(1)(a)
- primary production	- ITAA 1997 35-55(1)(b)
- primary production expenses	- ITAA 1997 Subdiv 42-C
- producing assessable income	- ITAA 1997 42-15
- product rulings	- ITAA 1997 42-118
- public rulings	- ITAA 1997 42-125
- schemes	- ITAA 1997 42-160
- tax avoidance	- ITAA 1997 42-160(1)
- tax benefits	- ITAA 1997 42-160(3)
- viticultural expenses	- ITAA 1997 42-165
	- ITAA 1997 42-165(1)
<i>Legislative references:</i>	- ITAA 1997 42-165(2A)
- ITAA 1997 6-5	- ITAA 1997 42-345

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- ITAA 1997 42-455(1)
  - ITAA 1997 42-455(3)(b)
  - ITAA 1997 42-460(1)
  - ITAA 1997 387-55
  - ITAA 1997 387-125
  - ITAA 1997 387-165
  - ITAA 1997 387-185
  - ITAA 1997 387-210
  - ITAA 1997 388-55
  - ITAA 1997 960-335
  - ITAA 1997 960-340
  - ITAA 1997 960-345
  - ITAA 1997 960-350
  - ITAA 1936 318
  - ITAA 1936 82KL
  - ITAA 1936 82KZL
  - ITAA 1936 82KZL(1)
  - ITAA 1936 82KZM
  - ITAA 1936 82KZM(1)
  - ITAA 1936 82KZMA
  - ITAA 1936 82KZMA(4)
  - ITAA 1936 82KZMB
  - ITAA 1936 82KZMC
  - ITAA 1936 82KZMD
  - ITAA 1936 82KZMD(2)
  - ITAA 1936 82KZME
  - ITAA 1936 82KZME(4)
  - ITAA 1936 82KZMF
  - ITAA 1936 82KZMF(1)
  - ITAA 1936 Pt IVA
  - ITAA 1936 177A
  - ITAA 1936 177C
  - ITAA 1936 177D
  - ITAA 1936 177D(b)
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## ATO references:

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