

PR 2000/13W - Income tax: The Port Robe Estate Vineyard Project

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 This document has changed over time. This is a consolidated version of the ruling which was published on *27 September 2000*



Product Ruling

Income tax: The Port Robe Estate 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 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*

Withdrawal

1. This Ruling has been withdrawn on 27 September 2001 and replaced by PR 2000/103.

Commissioner of Taxation

15 March 2000

Previous draft:

Not previously issued in draft form

Related Rulings/Determinations:

TR 92/1; TR 92/20; TR 97/11;
TR 97/16; TD 93/34; TR 98/22;
PR 1999/95

Subject references:

- carrying on a business
- commencement of business
- fee expenses
- interest expenses
- management fees expenses
- primary production
- primary production expenses
- producing assessable income
- product rulings
- public rulings
- schemes and shams
- taxation administration
- tax avoidance

- tax benefits under tax avoidance schemes
- tax shelters
- tax shelters project

Legislative references:

- ITAA 1936 44(1)
- ITAA 1936 51(1)
- ITAA 1936 82KH(1)
- ITAA 1936 82KH(1F)(b)
- ITAA 1936 82KJ
- ITAA 1936 82KK
- ITAA 1936 82KL
- ITAA 1936 82KL(1)
- ITAA 1936 82 KZL
- ITAA 1936 82KZM
- ITAA 1936 82KZMA
- ITAA 1936 82KZMB
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD
- ITAA 1936 Pt IVA
- ITAA 1936 177A

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- ITAA 1936 177C
 - ITAA 1936 177D
 - ITAA 1997 6-5
 - ITAA 1997 8-1
 - ITAA 1997 8-1(2)(a)
 - ITAA 1997 25-25
 - ITAA 1997 27-5
 - ITAA 1997 27-30
 - ITAA 1997 42-15
 - ITAA 1997 42-118
 - ITAA 1997 42-125
 - ITAA 1997 42-160
 - ITAA 1997 42-165
 - ITAA 1997 42-345
 - ITAA 1997 43-10
 - ITAA 1997 110-125
 - ITAA 1997 Subdiv 387-B
 - ITAA 1997 387-125
 - ITAA 1997 387-130
 - ITAA 1997 387-150
 - ITAA 1997 Subdiv 387-D
 - ITAA 1997 387-305
 - ITAA 1997 387-310
 - ITAA 1997 Subdiv 960-Q
 - ITAA 1997 960-335
 - ITAA 1997 960-340
 - ITAA 1997 960-345
 - ITAA 1997 960-350
 - ITAA 1997 995-1(1)
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ATO references:

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