



# ***PR 2001/105W - Income tax: Norfolk Ridge Vineyards***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2002*



## Product Ruling

### Income tax: Norfolk Ridge Vineyards

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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.*

#### **Withdrawal**

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1. This Product Ruling is withdrawn and ceases to have effect after 30 June 2002. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who entered into the specified arrangement on or after 12 May 1998 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 change in the arrangement or in the persons' involvement in the arrangement.

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#### **Commissioner of Taxation**

27 June 2001

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*Previous draft:*

Not previously issued in draft form

- tax avoidance
- tax benefits
- viticultural expenses

*Related Rulings/Determinations:*

PR 1999/18; PR 1999/95; TR 92/1;  
TR 97/16; TR 92/20; TR 98/22;  
TD 93/34

*Legislative references:*

*Subject references:*

- carrying on a business
- commencement of a business
- management fees
- primary production
- producing assessable income
- product rulings
- public rulings
- schemes

- ITAA 1997 Div 35
- ITAA 1997 35-10
- ITAA 1997 35-10(2)
- ITAA 1997 35-10(3)
- ITAA 1997 35-10(4)
- ITAA 1997 35-30
- ITAA 1997 35-35
- ITAA 1997 35-40
- ITAA 1997 35-45
- ITAA 1997 35-55
- ITAA 1997 35-55(1)
- ITAA 1997 35-55(1)(a)
- ITAA 1997 35-55(1)(b)

# PR 2001/105

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FOI status: **may be released**

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- ITAA 1936 82KL
  - ITAA 1936 Pt IVA
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ATO references:

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