



PR 2002/60W - Income tax: Wrights Bay Vineyard Stage 2 (revised arrangement)

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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: Wrights Bay Vineyard Stage 2 (revised arrangement)

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 This Product Ruling is withdrawn and ceases to have effect after 30 June 2002. The Ruling continues to apply, even following its withdrawal, in respect of the tax laws ruled upon, to all persons within the specified class who entered into the specified arrangement that is set out below between 29 June 2000 and 14 June 2001. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

Commissioner of Taxation

8 May 2002

<i>Previous draft:</i>	- ITAA 1997 35-10(2)
Not previously released in draft form	- ITAA 1997 35-10(3)
	- ITAA 1997 35-10(4)
<i>Related Rulings/Determinations:</i>	- ITAA 1997 35-30
PR 1999/95; TR 92/1; TR 92/20;	- ITAA 1997 35-35
TR 97/16; TR 98/22; TD 93/34;	- ITAA 1997 35-40
	- ITAA 1997 35-45
	- ITAA 1997 35-55
<i>Subject references:</i>	- 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 1936 82KL
- producing assessable income	- ITAA 1936 Pt IVA
- product rulings	- TAA 1953 Pt IVAAA
- public rulings	- Copyright Act 1968
	- South Australia Community Titles Act 1996
<i>Legislative references:</i>	
- ITAA 1997 Div 35	
- ITAA 1997 35-10	

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FOI status: **may be released**

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ATO references:

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