



# ***PR 2002/65W - Income tax: Treviso Table Grape Project***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *28 May 2003*



## Product Ruling

### Income tax: Treviso Table Grape 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.*

#### **Withdrawal**

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1. This Ruling has been withdrawn on 28 May 2003 and replaced by PR 2003/32.

#### **Commissioner of Taxation**

15 May 2002

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| <i>Previous draft:</i>                     | - ITAA 1936 82KL      |
| Not previously issued in draft form        | - ITAA 1936 82KZL     |
|  | - ITAA 1936 82KZL(1)  |
| <i>Related Rulings/Determinations:</i>     | - ITAA 1936 82KZME    |
| IT 360; PR 1999/95; TR 92/1;               | - ITAA 1936 82KZME(1) |
| TR 92/20; TR 97/11; TR 97/16;              | - ITAA 1936 82KZME(2) |
| TD 93/34; TR 98/22; TR 2000/8              | - ITAA 1936 82KZME(3) |
|  | - ITAA 1936 82KZME(4) |
|  | - ITAA 1936 82KZME(7) |
| <i>Subject references:</i>                 | - ITAA 1936 82KZMF    |
| - carrying on a business                   | - ITAA 1936 82KZMF(1) |
| - commencement of business                 | - ITAA 1936 Pt IVA    |
| - fee expenses                             | - ITAA 1936 177A      |
| - interest expenses                        | - ITAA 1936 177C      |
| - management fees                          | - ITAA 1936 177D      |
| - producing assessable income              | - ITAA 1936 177D(b)   |
| - product rulings                          | - ITAA 1997 6-5       |
| - public rulings                           | - ITAA 1997 8-1       |
| - taxation administration                  | - ITAA 1997 17-5      |
| - tax avoidance                            | - ITAA 1997 Div 27    |
| - tax benefits under tax avoidance schemes | - ITAA 1997 Div 35    |
| - tax shelters                             | - ITAA 1997 35-10     |
| - tax shelters project                     | - ITAA 1997 35-10(2)  |
|  | - ITAA 1997 35-10(3)  |
|  | - ITAA 1997 35-10(4)  |
| <i>Legislative references:</i>             | - ITAA 1997 35-30     |
| - TAA 1953 Pt IVAAA                        | - ITAA 1997 35-35     |
| - ITAA 1936 Div 3 - Pt III                 | - 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)
- ITAA 1997 Div 40
- ITAA 1997 40-25
- ITAA 1997 40-70(1)
- ITAA 1997 40-75(1)
- ITAA 1997 40-100
- ITAA 1997 40-105
- ITAA 1997 40-425(2)
- ITAA 1997 40-515
- ITAA 1997 40-515(1)(a)
- ITAA 1997 40-515(1)(b)
- ITAA 1997 40-520(1)
- ITAA 1997 40-525(2)
- ITAA 1997 40-525(3)
- ITAA 1997 40-530
- ITAA 1997 40-535
- ITAA 1997 40-540
- ITAA 1997 40-545
- ITAA 1997 40-550
- ITAA 1997 40-630
- ITAA 1997 40-635
- ITAA 1997 Subdiv 40-F
- ITAA 1997 Subdiv 40-G
- ITAA 1997 Div 328
- ITAA 1997 328-105
- ITAA 1997 328-105(1)(a)
- ITAA 1997 328-180
- ITAA 1997 328-185
- ITAA 1997 328-190
- ITAA 1997 Subdiv 328-D
- ITAA 1997 Subdiv 328-F
- ITAA 1997 Subdiv 328-G
- Copyright Act 1968

*Case references:*

- FCT v. Lau 84 ATC 4929

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*ATO references:*

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