



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

 This cover sheet is provided for information only. It does not form part of *PR 2002/65W - Income tax: Treviso Table Grape Project*

 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

---

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 This Ruling has been withdrawn on 28 May 2003 and replaced by PR 2003/32.

#### **Commissioner of Taxation**

15 May 2002

---

<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

---

*ATO references:*

NO: 2002/000529  
ISSN: 1441 1172