## PR 2005/101W - Income tax: Peppermint Springs Vineyard Project (post 30 June 2005 Growers)

Uncome tax: Peppermint Springs Vineyard Project (post 30 June 2005 Growers)

UThis document has changed over time. This is a consolidated version of the ruling which was published on *18 January 2006* 

Australian Government



**Australian Taxation Office** 

FOI status: may be released

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**Product Ruling** 

## Notice of Withdrawal

## **Product Ruling**

Income tax: Peppermint Springs Vineyard Project (post 30 June 2005 Growers)

Product Ruling PR 2005/101 is withdrawn with effect from today.

1. Product Ruling PR 2005/101 sets out the Commissioner's opinion on the tax consequences for persons participating in the Peppermint Springs Vineyard Project (post 30 June 2005 Growers) by entering into a Lease Agreement and a Management Agreement for the purpose of carrying on a commercial viticulture project.

2. The Project did not proceed as no taxpayers entered into the arrangement described in the Product Ruling during the relevant period. Therefore, Product Ruling PR 2005/101 has no application as it does not rule on the tax consequences for any taxpayer.

## **Commissioner of Taxation** 18 January 2006

ATO referencesNO:2005/18404ISSN:1441-1172ATOlaw topic:Income Tax ~~ Product ~~ vineyards & wineries