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

This cover sheet is provided for information only. It does not form part of PR 2005/101W - Income tax: Peppermint Springs Vineyard Project (post 30 June 2005 Growers)

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

FOI status: may be released Page 1 of 1

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Product Ruling PR 2005/101 is withdrawn with effect from today.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

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ATOlaw topic: Income Tax ~~ Product ~~ vineyards & wineries