


# ***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*



## Notice of Withdrawal

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Product Ruling PR 2005/101 is withdrawn with effect from today.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

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**Commissioner of Taxation**

18 January 2006

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ATO references

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