## *PR 2005/95W - Income tax: Limestone Coast Vignettes Project - 2005 Mature Vignette Owners (to 30 June 2005)*

Uncome tax: Limestone Coast Vignettes Project - 2005 Mature Vignette Owners (to 30 June 2005)

UThis document has changed over time. This is a consolidated version of the ruling which was published on *3 August 2005* 

Australian Government



Australian Taxation Office

FOI status: may be released

PR 2005/95

Product Ruling

## Notice of Withdrawal

## **Product Ruling**

Income tax: Limestone Coast Vignettes Project – 2005 Mature Vignette Owners (to 30 June 2005)

Product Ruling PR 2005/95 is withdrawn with effect from today.

1. Product Ruling PR 2005/95 sets out the Commissioner's opinion on the tax consequences for persons participating in the Limestone Coast Vignettes Project – 2005 Mature Vignette Owners (to 30 June 2005) ('the Project') for the purpose of carrying on a commercial viticulture project.

2. The minimum subscription was not met and the Project did not proceed. Therefore, Product Ruling PR 2005/95 has no application as it does not rule on the tax consequences for any taxpayer.

## **Commissioner of Taxation** 3 August 2005

ATO references NO: 2003/11684 ISSN: 1441-1172 ATOlaw topic: Income Tax ~~ Product ~~ vineyards & wineries