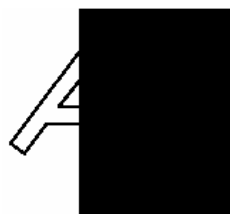


# ***PR 2000/117W - Income tax: Coal River Valley Premium Vineyard Project***

 This cover sheet is provided for information only. It does not form part of *PR 2000/117W - Income tax: Coal River Valley Premium Vineyard Project*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2003*



## **Product Ruling**

### **Income tax: Coal River Valley Premium Vineyard Project**

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#### ***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**

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1. This Product Ruling is withdrawn and ceases to have effect after 30 June 2003. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, who entered into the specified arrangement prior to withdrawal of the Ruling. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

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#### **Commissioner of Taxation**

13 December 2000

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#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

PR 1999/95; TR 92/1; TR 97/11;  
TR 97/16; TR 92/20; TR 98/22;  
IT 175; TD 93/34

#### *Subject references:*

- carrying on a business
- commencement of a business
- interest expenses
- harvesting expenses
- management fees
- primary production
- primary production expenses

- producing assessable income

- product rulings

- public rulings

- schemes

- tax avoidance

- tax benefits

- viticultural expenses

#### *Legislative references:*

- ITAA 1997 6-5

- ITAA 1997 8-1

- ITAA 1997 17-5

- ITAA 1997 Div 27

- ITAA 1997 27-5

- ITAA 1997 27-30

- ITAA 1997 Div 35

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|                          |                          |
|--------------------------|--------------------------|
| - ITAA 1997 35-10        | - ITAA 1997 387-210      |
| ITAA 1997 35-10(2)       | - ITAA 1997 Subdiv 387-E |
| - ITAA 1997 35-10(3)     | - ITAA 1997 387-355      |
| - ITAA 1997 35-10(4)     | - ITAA 1997 387-355(2)   |
| - ITAA 1997 35-30        | - ITAA 1997 388-55       |
| - ITAA 1997 35-35        | - ITAA 1997 960-335      |
| - ITAA 1997 35-40        | - ITAA 1997 960-340      |
| - ITAA 1997 35-45        | - ITAA 1997 960-345      |
| - ITAA 1997 35-55        | - ITAA 1997 960-350      |
| - ITAA 1997 35-55(1)     | - ITAA 1936 82KH         |
| - ITAA 1997 35-55(1)(a)  | - ITAA 1936 82KH(1)      |
| - ITAA 1997 35-55(1)(b)  | - ITAA 1936 82KH(1F)(b)  |
| - ITAA 1997 Subdiv 42-C  | - ITAA 1936 82KL         |
| - ITAA 1997 42-15        | - ITAA 1936 82KL(1)      |
| - ITAA 1997 42-118       | - ITAA 1936 82KZL(1)     |
| - ITAA 1997 42-125       | - ITAA 1936 82KZM        |
| - ITAA 1997 42-160       | - ITAA 1936 82KZM(1)     |
| - ITAA 1997 42-160(1)    | - ITAA 1936 82KZMA       |
| - ITAA 1997 42-160(3)    | - ITAA 1936 82KZMA(4)    |
| - ITAA 1997 42-165       | - ITAA 1936 82KZMB       |
| - ITAA 1997 42-165(1)    | - ITAA 1936 82KZMC       |
| - ITAA 1997 42-165(2A)   | - ITAA 1936 82KZMD       |
| - ITAA 1997 42-167       | - ITAA 1936 82KZMD(2)    |
| - ITAA 1997 42-345       | - ITAA 1936 82KZME       |
| - ITAA 1997 42-455(1)    | - ITAA 1936 82KZME(4)    |
| - ITAA 1997 42-455(3)(b) | - ITAA 1936 82KZME(7)    |
| - ITAA 1997 42-460(1)    | - ITAA 1936 82KZMF       |
| - ITAA 1997 42-470       | - ITAA 1936 82KZMF(1)    |
| - ITAA 1997 Subdiv 387-A | - ITAA 1936 Part IVA     |
| - ITAA 1997 387-55       | - ITAA 1936 177A         |
| - ITAA 1997 Subdiv 387-B | - ITAA 1936 177C         |
| - ITAA 1997 387-125      | - ITAA 1936 177D         |
| - ITAA 1997 Subdiv 387-C | - ITAA 1936 177D(b)      |
| - ITAA 1997 387-165      |                          |
| - ITAA 1997 387-185      |                          |

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## ATO references:

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