



# ***PR 2000/65W - Income tax: Margaret River Watershed Wine Project***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *30 August 2000*



## Product Ruling

### Income tax: Margaret River Watershed Wine 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**, **Previous Rulings**, **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

1. This Ruling has been withdrawn on 30 August 2000 and replaced by PR 2000/94.

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#### **Commissioner of Taxation**

7 June 2000

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#### *Previous draft:*

Not previously issued in draft form.

#### *Related Rulings/Determinations:*

PR 1999/95; TR 92/1; TR 92/20;  
TR 97/11; TR 97/16; TR 98/22;  
TD 93/34; IT 175; IT 2001

#### *Subject references:*

- carrying on a business
- commencement of business
- primary production
- primary production expenses
- management fee expenses
- producing assessable income
- product rulings
- public rulings
- schemes and shams
- taxation administration
- tax avoidance
- tax benefits under tax avoidance schemes
- tax shelters

#### *Legislative references:*

- ITAA 1997 6-5
- ITAA 1997 8-1
- ITAA 1997 8-1(1)(a)
- ITAA 1997 8-1(1)(b)
- ITAA 1997 8-1(2)
- ITAA 1997 27-5
- ITAA 1997 27-30
- ITAA 1997 42-15
- ITAA 1997 42-25
- ITAA 1997 42-118
- ITAA 1997 42-125
- ITAA 1997 42-160
- ITAA 1997 42-160(1)
- ITAA 1997 42-160(3)
- ITAA 1997 42-165
- ITAA 1997 42-165(1)
- ITAA 1997 42-165(2A)
- ITAA 1997 42-345
- ITAA 1997 387-55
- ITAA 1997 387-125
- ITAA 1997 387-165

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|------------------------|--------------------------|
| - ITAA 1997 387-170    | - ITAA 1936 82KZM        |
| - ITAA 1997 387-170(3) | - ITAA 1936 82KZMA(3)(c) |
| - ITAA 1997 387-175    | - ITAA 1936 82KZMB       |
| - ITAA 1997 387-185    | - ITAA 1936 82KZMC       |
| - ITAA 1997 960-335    | - ITAA 1936 82KZMD       |
| - ITAA 1997 960-340    | - ITAA 1936 177A         |
| - ITAA 1997 960-345    | - ITAA 1936 177C         |
| - ITAA 1997 960-350    | - ITAA 1936 177D         |
| - ITAA 1997 Pt 2-25    | - ITAA 1936 Pt IVA       |
| - ITAA 1936 82KL       |                          |
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ATO references:

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