


# ***PR 2002/38W - Income tax: Vintage Park Vineyard Project***

 This cover sheet is provided for information only. It does not form part of *PR 2002/38W - Income tax: Vintage Park Vineyard Project*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2002*



## Product Ruling

### Income tax: Vintage Park Vineyard Project.

---

#### *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 Ruling**, **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

This Product Ruling is withdrawn and ceases to have effect after 30 June 2002. The Ruling continues to apply, even following its withdrawal, in respect of the tax laws ruled upon, to all persons within the specified class who entered into the specified arrangement that is set out below between 15 April 1999 and 15 April 2000. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

---

#### **Commissioner of Taxation**

17 April 2002

#### *Previous draft:*

Not previously released in draft form

#### *Related Rulings/Determinations:*

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

#### *Subject references:*

- carrying on a business
- commencement of a business
- management fees
- non commercial losses
- primary production
- producing assessable income
- product rulings
- public rulings
- schemes
- tax avoidance

- tax benefits

- agricultural expenses

#### *Legislative references:*

- ITAA 1997 Div 35
- ITAA 1997 35-10
- ITAA 1997 35-10(2)
- ITAA 1997 35-10(3)
- ITAA 1997 35-10(4)
- ITAA 1997 35-30
- ITAA 1997 35-35
- ITAA 1997 35-40
- ITAA 1997 35-45
- ITAA 1997 35-55
- ITAA 1997 35-55(1)
- ITAA 1997 35-55(1)(a)
- ITAA 1997 35-55(1)(b)
- ITAA 1997 35-55(2)
- TAA 1953 Pt IVAAA

# PR 2002/38

---

FOI status: **may be released**

Page 2 of 2

---

- ITAA 1936 Pt IVA
  - ITAA 1936 82KL
  - Copyright Act 1968
- 

ATO references:

NO 2002/004811

ISSN: 1441-1172