

PR 2000/23ER - Erratum - Income tax: Emerald Hills Cattle Project

 This cover sheet is provided for information only. It does not form part of *PR 2000/23ER - Erratum - Income tax: Emerald Hills Cattle Project*

 View the [consolidated version](#) for this notice.



Erratum

Product Ruling

Income tax: Emerald Hills Cattle Project

On **page 1** replace the **last paragraph** under the heading:

No guarantee of commercial success

with the following text:

Potential investors should be aware that the ATO will be undertaking review activities to confirm the arrangement has been implemented as described below and to ensure that the participants in the arrangement include in their income tax returns income derived in those future years.

Commissioner of Taxation

19 April 2000

ATO references:

NO T2000/4313

BO

ISSN: 1441 - 1172