

PR 2000/91A - Addendum - Income tax: Mobandilla Cotton Project No. 3

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Addendum

Product Ruling

Income tax: Mobandilla Cotton Project No. 3

Delete paragraph 51 of Product Ruling PR 2000/91

51. For a Grower who is an individual and who enters the Project during the year ended 30 June 2001 the rule in section 35-10 may apply to the business activity comprised by their involvement in this Project. Under paragraph 35-55(1)(b) the Commissioner will decide for the income years ending 30 June 2001 to 30 June 2021 that the rule in section 35-10 does not apply to this activity provided that the Project is carried out in the manner described in this Ruling.

And replace with:

51. For a Grower who is an individual and who enters the Project during the year ended 30 June 2001 the rule in section 35-10 may apply to the business activity comprised by their involvement in this Project. Under paragraph 35-55(1)(b) the Commissioner will decide for the income years ending 30 June 2001 to 30 June 2006 that the rule in section 35-10 does not apply to this activity provided that the Project is carried out in the manner described in this Ruling.

Commissioner of Taxation

6 September 2000

ATO references:

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