

# ***PR 2002/44A - Addendum - Income tax: Clearstream Olive Project No 5***

⚠ This cover sheet is provided for information only. It does not form part of *PR 2002/44A - Addendum - Income tax: Clearstream Olive Project No 5*

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



## Addendum

---

### Income tax: Clearstream Olive Project No 5

Product Ruling PR 2002/44 is amended with effect from today.

**At paragraph 89 delete the fourth dot as follows:**

- the Commissioner is precluded from exercising the discretion under paragraph 35-55(1)(b) because of subsection 35-55(2).

**At paragraph 134 delete the third sentence as follows:**

Subsection 35-55(2) prevents the Commissioner exercising the discretion beyond this year.

**Under Legislative references delete:**

- ITAA 1997 35-55(2)

---

**Commissioner of Taxation**

8 May 2002

---

ATO references:  
NO T2001/014151  
ISSN: 1441-1172