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

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FOI status: may be released

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## 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