

# ***PR 2002/6A - Addendum - Income tax: Great Southern Plantations 2002 and 2003 Projects***

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## Addendum

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### Income tax: Great Southern Plantations 2002 and 2003 Projects

The Commissioner had initially formed the view that the fee for Establishment Services included an amount of \$110 that should be characterised as capital expenditure. The Commissioner has now changed this view and determined that the whole of the Establishment Service fee is deductible under section 8-1. The amendment will apply from 16 January 2002, the issue date of the Ruling.

**At paragraph 53 in row two column three of the table, delete:**

\$2,860

See notes (i) and (ii) below

**and replace with:**

\$2,970

See note (i) below

**At paragraph 53, delete note (ii).**

**At paragraph 54 in row two column three of the table, delete:**

\$2,860

See notes (i) & (ii) above

**and replace with:**

\$2,970

See note (i) above

**At paragraph 57 in row two column three of the table, delete:**

\$2,860

See notes (v) & (vi) below

**and replace with:**

\$2,970

See note (v) below

**At paragraph 58 in row two column three of the table, delete:**

\$2,860

See notes (v) & (vi) above

**and replace with:**

\$2,970

See note (v) above

**Delete paragraph 80.**

**At paragraph 81 sentence one, delete:**

‘remainder of the’

**At paragraph 81 sentence four, delete:**

‘other than that identified in paragraph 80 above’

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**Commissioner of Taxation**

20 March 2002

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ATO references:

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