

# ***PR 2003/23A - Addendum - Income tax: Guilderton Olives Stage 2***

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## Addendum

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### **Product Ruling**

### **Income tax: Guilderton Olives Stage 2**

This Addendum amends Product Ruling PR 2003/23 to clarify the growers to whom the Ruling applies.

#### **PR 2003/23 is amended as follows:**

##### **1. Paragraph 53**

In the fifth line:

Omit 'Responsible Entity' and substitute 'Manager'.

In the seventh line:

Omit '27 June 2003' and substitute '30 June 2003'.

#### **The sentence should now read:**

'This Ruling applies only to Growers who are accepted to participate in the Project:

- on or before 15 June 2003 (Grower Category 1);
- during the period 16 June to 27 June 2003, provided the Manager can wholly provide the services in consideration of the moneys payable on application by 30 June 2003 (Grower Category 1); or
- during the period after 27 June 2003 to 1 June 2004 (Grower Category 2); and

in each instance the Grower has executed a Lease and Management Agreement.'

This Addendum applies on and from 14 May 2003.

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**Commissioner of Taxation**

11 June 2003

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ATO references

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