


PR 2005/28A2 - Addendum - Income tax: 2005 Swan Hill Almond Grower Project - 2005 Growers

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Addendum

Product Ruling

Income tax: 2005 Swan Hill Almond Grower Project – 2005 Growers

This Addendum amends Product Ruling PR 2005/28 to correct the amount of the loan application fee and the name of the financier.

PR 2005/28 is amended as follows:

1. Paragraph 14

Omit the first dot point and substitute with:

- Application for a Product Ruling for the 2005 Swan Hill Almond Grower Project as constituted by documents dated 30 September 2004, 13 and 18 October 2004, 18, 22, 23, 26 November 2004, 24 January 2005, 3, 11, 17 and 23 February 2005, 1 March 2005 and 30 May 2005 and correspondence and emails dated 18, 22, 23 and 26 November 2004, 24 January 2005, 3, 14, 18, 24 and 28 February 2005, 1 March 2005 and 31 May 2005;

Insert the following dot point:

- **Loan Application Form** and **Offer to Borrow** between Almond Investors Finance Pty Ltd and each Grower, undated received 30 May 2005;

2. Paragraph 43

Omit the first dot point and substitute with:

- an application fee up to \$880 for loans equal to or less than \$100,000 or \$880 plus 0.55% of the borrowed sum for loans greater than \$100,000;

3. Paragraphs 41, 46, 47, 54, 81, 83, 88, 89 and 101

Omit all references to 'AIL Finance Ltd' and substitute with 'Almond Investors Finance Pty Ltd'.

PR 2005/28

4. Heading above paragraph 81

Omit the heading and substitute with:

(i) 'Growers' who use Almond Investors Finance Pty Ltd as the finance provider'

5. Heading above paragraph 83

Omit the heading and substitute with:

(ii) 'Growers' who DO NOT use Almond Investors Finance Pty Ltd as the finance provider

This Addendum applies on and from 22 June 2005.

Commissioner of Taxation

22 June 2005

ATO references

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ATOlaw topic: Income Tax ~~ Product ~~ orchards