


# ***PR 2005/29A2 - Addendum - Income tax: 2005 Swan Hill Almond Grower Project - 2006 Growers***

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## Addendum

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### Product Ruling

### Income tax: 2005 Swan Hill Almond Grower Project – 2006 Growers

This Addendum amends Product Ruling PR 2005/29 to correct the amount of the loan application fee and the name of the financier.

#### **PR 2005/29 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'.

**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.

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**Commissioner of Taxation**

22 June 2005

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ATO references

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ATOlaw topic: Income Tax ~~ Product ~~ orchards