



***PR 2006/145A - Addendum - Income tax: 2007
Timbercorp Almond Project - Early Growers (to 15
June 2007)***

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Addendum

Product Ruling

Income tax: 2007 Timbercorp Almond Project – Early Growers (to 15 June 2007)

This Addendum amends Product Ruling PR 2006/145 to change the composition of each stapled Almondlot located on the Menegazzo Land and the Annuello Land, as issued to Early Growers.

PR 2006/145 is amended as follows:

1. Paragraph 17

Omit first dot point; substitute:

- Application for a Product Ruling received on 27 July 2006 and additional correspondence and emails dated 25 September 2006, 26 September 2006, 2 October 2006, 24 January 2008 and 8 February 2008;

2. Paragraph 20

Omit the words:

0.25 hectares, consisting of approximately 0.15 hectares of the Menegazzo Property and approximately 0.10 hectares of the Annuello Property

substitute:

0.25 hectares, consisting of approximately 0.0745 hectares of the Menegazzo Property and approximately 0.1755 hectares of the Annuello Property

3. Paragraph 40

Omit the paragraph; substitute:

40. An Almondlot is a stapled lot consisting of separately identifiable parts of the Orchard located on two separate properties. The Grower's interest in the Project includes their interests in, and rights in relation to, each stapled and separately identifiable area in the Project Land. Each Almondlot is approximately 0.25 hectares and consists of approximately 0.0745 hectares of the Menegazzo Land and approximately 0.1755 hectares of the Annuello Land. Each Grower's Almondlot also includes their interest in and rights over the Almond Trees, the Capital Works and the Water Licences attributed to the Project.

This Addendum applies on and from 11 October 2006.

Commissioner of Taxation

19 March 2008

ATO references

NO: 2006/20258

ISSN: 1441-1172

ATOLaw topic: Income Tax ~~ Product ~~ crops - other