

PR 2006/14ER - Erratum - Income tax: 2006 Swan Hill Almond Grower Project - 2006 Growers

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Erratum

Product Ruling

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

This Erratum corrects Product Ruling PR 2006/14 in regard to the year referred to as the cut off for payment of application money and acceptance of applications subject to finance.

PR 2006/14 is corrected as follows:

1. Paragraph 56

Omit the paragraph and substitute with:

Growers cannot rely on any part of this Product Ruling if their 'Contributions' (meaning the application money set out in Schedule 3 of the Constitution) remain unpaid by 15 June 2006. Growers cannot rely on this Product Ruling if AIL accepts their application subject to finance approval by any lending institution, including Momentum Finance, and written evidence of that approval has not been given to AIL by 15 June 2006.

This Erratum applies on and from 8 March 2006.

Commissioner of Taxation

22 March 2006

ATO references

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