

PR 2006/25A - Addendum - Income tax: RFM Almond Fund 2006 - Late Growers Post 1 July 2006

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Addendum

Product Ruling

Income tax: RFM Almond Fund 2006 – Late Growers Post 1 July 2006

This Addendum amends Product Ruling PR 2006/25 to increase the number of hectares offered for cultivation from 550 hectares to 575 hectares. This will increase the number of Groves offered under the Product Disclosure Statement from 2200 to 2300. This is a result of the Responsible Entity, Rural Funds Management Limited, finalising the layout of Groves in the Project with the result that the land available for planting is larger than first determined. Minimum subscription for this Project is reduced from 600 Groves to 400 Groves.

PR 2006/25 is amended as follows:

1. Paragraph 15

Insert the following dot point:

- Draft **Supplementary Product Disclosure Statement** for The RFM Almond Fund 2006, received on 30 May 2006;

2. Paragraph 18

(a) In the Table, omit the words:

Up to 550 hectares with a capacity for oversubscription;

substitute:

Up to 575 hectares with a capacity for oversubscription;

(b) In the Table, omit the number:

600;

substitute:

400;

3. Paragraph 19

In the third sentence, omit:

550

substitute:

575

4. Paragraph 20

In the second sentence, omit:

600

substitute:

400

5. Paragraph 33

(a) In the first dot point, omit:

2200

substitute:

2,300

(b) In the fourth dot point, omit:

600

substitute:

400

6. Paragraph 55

In the second sentence, omit:

600

substitute:

400

This Addendum applies on and from 29 March 2006.

Commissioner of Taxation

14 June 2006

ATO references

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