# PR 2006/41ER - Erratum - Income tax: ITC Pulpwood Project 2006 - Pre 1 July 2006 Growers

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## **Erratum**

### **Product Ruling**

Income tax: ITC Pulpwood Project 2006 – Pre 1 July 2006 Growers

Product Ruling PR 2006/41 was inadvertently published with wording missing in paragraph 53. This Erratum corrects that error.

#### Product Ruling PR 2006/41 is corrected as follows:

#### 1. Paragraph 53

Omit the paragraph; substitute:

53. This Ruling applies only to Growers who are accepted to participate in the Project on or before 30 June 2006 and who have executed a Management Agreement and a Land Agreement or an Agreement to enter into a Land Agreement on or before that date. The Grower's participation in the Project must constitute the carrying on of a business of primary production.

This Erratum applies on and from 5 April 2006.

#### **Commissioner of Taxation**

31 May 2006

ATO references

NO: 2005/18404 ISSN: 1441-1172

ATOlaw topic: Income Tax ~~ Product ~~ timber