

# ***PR 2008/11A - Addendum - Income tax: AIL Almond Grower Project - Swan Hill: 2008 Growers (to 15 June 2008)***

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## Addendum

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### Product Ruling

#### Income tax: AIL Almond Grower Project – Swan Hill: 2008 Growers (to 15 June 2008)

This Addendum amends Product Ruling PR 2008/11 to include amended Finance Application and to correct the due date for Fixed Rent under the Allotment Sub-Lease Agreement.

#### **PR 2008/11 is amended as follows:**

##### **1. Paragraph 30**

(a) Omit first dot point; substitute:

- Application for a Product Ruling as constituted by documents and correspondence received on 31 August 2007, 23 October 2007, 5 December 2007, 6 December 2007, 7 December 2007, 18 December 2007, 21 December 2007, 9 January 2008, 11 January 2008, 14 January 2008, 29 January 2008, 31 January 2008 and 11 April 2008;

(b) Omit nineteenth dot point; substitute:

- **Finance Application** for the Project, received on 11 April 2008;

##### **2. Paragraph 84**

Omit eleventh dot point; substitute:

- for each subsequent Financial Year beginning from the Financial Year ended 30 June 2013 (the Sixth Financial Year), an amount equal to the fixed rent paid in the previous Financial Year, indexed by the increase in the CPI, is payable on 1 November of the relevant Financial Year.

This Addendum applies on and from 13 February 2008.

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**Commissioner of Taxation**

23 April 2008

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ATO references

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