

PR 2008/22A - Addendum - Income tax: Barossa Vines Project 2007 - Applicant Group 2 (using finance from Barossa Vines Limited)

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Addendum

Product Ruling

Income tax: Barossa Vines Project 2007 – Applicant Group 2 (using finance from Barossa Vines Limited)

This Addendum amends Product Ruling PR 2008/22 to include additional land available for the Project.

PR 2008/22 is amended as follows:

1. Paragraph 32

- (a) Omit first dot point; substitute:
- Application for a Product Ruling received on 7 September 2006 as constituted by the following documents and additional correspondence, including emails, received 27 and 29 September 2006, 15, 21 and 22 December 2006, 20 February 2007, 13, 16, 20, 23 and 29 March 2007, 16 August 2007, 12, 13 and 27 September 2007, 23 October 2007, 7, 14 and 15 November 2007, 11 and 12 December 2007, 8, 14 and 17 January 2008, 5, 13, 21 and 25 February 2008 and 10, 16, 21 and 22 April 2008;
- (b) Omit the last two dot points; substitute:
- Letter between Preferred Financier and Responsible Entity, dated 16 March 2007;
 - **Draft Loan Agreement for Terms Payment Option – 12 months only**, received 20 February 2007;
 - Rural Contract for the land comprised in Volume 5442 Folio 809, dated 7 April 2008;
 - Rural Contract for the land comprised in Volume 5814 Folio 790, dated 31 March 2008;
 - Rural Contract for the land comprised in Volume 5652 Folio 727, dated 7 April 2008;
 - Lease Agreement for the land comprised in Volume 5814 Folio 790, between the Lessor and Barossa Vines Landholdings Ltd (Lessee), dated 1 April 2008;

- Lease Agreement for the land comprised in Volume 5442 Folio 809 and Volume 5652 Folio 727, between the Lessor and Barossa Vines Landholdings Ltd (Lessee), dated 7 April 2008;
- Draft Memorandum Of Lease (CT 5442 809, CT 5814 790 and CT 5652 727) between Barossa Vines Landholdings Ltd (Lessor) and Barossa Vines Ltd (Lessee), received 10 April 2008; and
- Letter from the horticultural consultant, dated 14 April 2008.

2. Paragraph 35

Omit '58.35 hectares'; substitute '180.57 hectares'.

3. Paragraph 38

- (a) Omit '58.35 hectares'; substitute '180.57 hectares'.
- (b) Omit '1,167 Vineyard Lots'; substitute '3,611 Vineyard Lots'.

4. Paragraph 43

Insert before the first dot point:

- Hundred of Nuriootpa – the land comprised in Certificate of Title Register Book Volume 5442 Folio 809, Volume 5814 Folio 790 and Volume 5652 Folio 727, comprising 122.22 hectares, all of which will be available for the Project's Applicant Group 2 Growers;

5. Paragraph 44

Omit '1,167 Vineyard Lots'; substitute '3,611 Vineyard Lots'.

6. Paragraph 46

Omit 'Shea-Oak Log property'; substitute 'properties listed in paragraph 43 of this Ruling'.

This Addendum applies on and from 5 March 2008.

Commissioner of Taxation

7 May 2008

ATO references

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ATOlaw topic: Income tax ~~ product ~~ vineyards & wineries