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Addendum

Product Ruling

Income tax: Macquarie Almond Investment 2008 – Early Growers (to 15 June 2008)

This Addendum amends Product Ruling PR 2008/25 to change the financier associated with the Responsible Entity from Macquarie Acceptances Limited to Macquarie Bank Limited.

PR 2008/25 is amended as follows:

- 1. Paragraph 24
- (a) Omit 'Macquarie Acceptances Limited (MAL)'; substitute 'Macquarie Bank Limited (MBL)'.
- (b) Omit all occurrences of 'MAL'; substitute 'MBL'.
- 2. Paragraph 25, 48, 78, 79, 80, 82, 86, 94, 98, 99 and 108 Omit all occurrences of 'MAL'; substitute 'MBL'.

3. Paragraph 30

- (a) Omit second dot point; substitute:
 - Application for a Product Ruling Addendum as constituted by documents received on 5 August 2008 and additional correspondence received on 9 July and 1, 5 and 12 August 2008;
 - Product Disclosure Statement (PDS) prepared by the Applicants, dated 16 April 2008;
- (a) Omit all occurrences of 'MAL'; substitute 'MBL'.

4. Paragraph 81

- (a) Omit 'MAL' from the heading; substitute 'MBL'.
- (b) Omit all occurrences of 'MAL'; substitute 'MBL'.

This Addendum applies on and from 12 March 2008.

Product Ruling

PR 2008/25

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Commissioner of Taxation

3 September 2008

ATO references

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