

PR 2008/2A - Addendum - Income tax: Early Season Apple Project - Late Growers

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Addendum

Product Ruling

Income tax: Early Season Apple Project – Late Growers

This Addendum amends Product Ruling PR 2008/2 to reflect a reduction in the number of hectares available for cultivation and the number of Applelots offered to Late Growers.

PR 2008/2 is amended as follows:

1. Paragraph 33

(a) Omit the following dot points:

- Draft Early Season Apple Project – Apple Marketing Agreement between Advanced Horticultural Management Limited (Responsible Entity) and BP Fruits Pty Limited, received 24 August 2007; and
- Draft Compliance Plan for the Early Season Apple Project, received 19 November 2007.

(b) Substitute the following dot points:

- Draft Early Season Apple Project – Apple Marketing Agreement between Advanced Horticultural Management Limited (Responsible Entity) and BP Fruits Pty Limited, received 24 August 2007;
- Draft Compliance Plan for the Early Season Apple Project, received 19 November 2007; and
- Additional correspondence, received 20 March 2008, 1 April 2008 and 9 April 2008.

2. Paragraph 36

Omit '98.5 hectares'; substitute '60 hectares'

3. Paragraph 41

Omit the second sentence; substitute:

The offer for Late Growers is for 240 Applelots comprising 60 hectares in the Project, with the right for the Responsible Entity to accept oversubscriptions where sufficient land is able to be sourced and is verified by the independent expert as being suitable. If oversubscriptions are accepted, the Responsible Entity will seek an addendum to the Product Ruling.

This Addendum applies on and from 16 January 2008.

Commissioner of Taxation

23 April 2008

ATO references

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