

# ***PR 2000/23ER - Erratum - Income tax: Emerald Hills Cattle Project***

 This cover sheet is provided for information only. It does not form part of *PR 2000/23ER - Erratum - Income tax: Emerald Hills Cattle Project*

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## Erratum

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### **Product Ruling**

#### Income tax: Emerald Hills Cattle Project

On **page 1** replace the **last paragraph** under the heading:

#### **No guarantee of commercial success**

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with the following text:

Potential investors should be aware that the ATO will be undertaking review activities to confirm the arrangement has been implemented as described below and to ensure that the participants in the arrangement include in their income tax returns income derived in those future years.

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**Commissioner of Taxation**

19 April 2000

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ATO references:

NO T2000/4313

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