


PR 2000/94ER - Erratum - Income tax: Margaret River Watershed Wine Project

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Erratum

Product Ruling

Income tax: Margaret River Watershed Wine Project

At **paragraph 29**, delete the figure 10,063 and replace with 10,175. This should now read:

Fees

29. The total fee payable in the first year under the Marketing and Management Agreement for the Project is \$10,175 per Vinelot. This fee includes the Management Fee which is payable in two instalments. The first instalment of \$3,410 is payable on 1 July 2000 and the second instalment of \$5,533 is payable in arrears on 30 June 2001. The balance of the Fee is made up of fees for Rootlings expenses of \$121, Irrigation costs of \$330, Landcare expenses of \$198 and Trellising expenses of \$583 which are all payable on 1 July 2000 (schedule to the Marketing and Management Agreement). These services will be performed during the period 1 July 2000 to 30 June 2001.

At **paragraph 54**, delete the figure \$10,063 and replace with \$10,175. This should now read:

54. Under the Lease and the Marketing and Management Agreement, Growers appoint the Manager to provide services such as purchasing and planting Rootlings and Vines in a healthy condition on the Vinelots, installing trellising and irrigation, and tending to the Rootlings and Vines according to the principles of good husbandry. The Manager is also responsible for harvesting and selling the grapes. The specific cost of these services provided in the initial period is \$10,175.

Commissioner of Taxation

20 September 2000

ATO references:

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