

PR 2002/6A - Addendum - Income tax: Great Southern Plantations 2002 and 2003 Projects

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Addendum

Income tax: Great Southern Plantations 2002 and 2003 Projects

The Commissioner had initially formed the view that the fee for Establishment Services included an amount of \$110 that should be characterised as capital expenditure. The Commissioner has now changed this view and determined that the whole of the Establishment Service fee is deductible under section 8-1. The amendment will apply from 16 January 2002, the issue date of the Ruling.

At paragraph 53 in row two column three of the table, delete:

\$2,860

See notes (i) and (ii) below

and replace with:

\$2,970

See note (i) below

At paragraph 53, delete note (ii).

At paragraph 54 in row two column three of the table, delete:

\$2,860

See notes (i) & (ii) above

and replace with:

\$2,970

See note (i) above

At paragraph 57 in row two column three of the table, delete:

\$2,860

See notes (v) & (vi) below

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and replace with:

\$2,970

See note (v) below

At paragraph 58 in row two column three of the table, delete:

\$2,860

See notes (v) & (vi) above

and replace with:

\$2,970

See note (v) above

Delete paragraph 80.

At paragraph 81 sentence one, delete:

‘remainder of the’

At paragraph 81 sentence four, delete:

‘other than that identified in paragraph 80 above’

Commissioner of Taxation

20 March 2002

ATO references:

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