


PR 2003/21A - Addendum - Income tax: Gunns Plantations Woodlot Project 2003

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Addendum

Product Ruling

Income tax: Gunns Plantations Woodlot Project 2003

This Addendum amends Product Ruling PR 2003/21 to clarify deductions for Growers entering into the arrangement on or after 1 July 2003 and on or before 30 June 2004. This Addendum applies from 7 May 2003, the date the Ruling was made.

PR 2003/21 is amended as follows:

1. Paragraph 42

Omit the words preceding the table and substitute:

42. A Grower who is not an 'STS taxpayer' and who is accepted to participate in the Project **between 7 May 2003 and 30 June 2003 inclusive** may claim the deductions set out in the Table below. For a Grower who is not an 'STS taxpayer' and who is accepted to participate in the Project **between 1 July 2003 and 30 June 2004 inclusive**, the deductions set out in the Table below may be claimed in the income years ended 30 June 2004, 2005 and 2006 respectively.

2. Paragraph 46

Omit the words preceding the table and substitute:

46. A Grower who is an 'STS taxpayer' and who is accepted to participate in the Project **between 7 May 2003 and 30 June 2003 inclusive** may claim the deductions set out in the Table below. For a Grower who is an 'STS taxpayer' and who is accepted to participate in the Project **between 1 July 2003 and 30 June 2004 inclusive**, the deductions set out in the Table below may be claimed in the income years ended 30 June 2004, 2005 and 2006 respectively.

PR 2003/21

Commissioner of Taxation

27 August 2003

ATO references

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