

PR 2003/22A - Addendum - Income tax: Western Tiers Truffiere Project

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Addendum

Income tax: Western Tiers Truffiere Project

This Addendum amends Product Ruling PR 2003/22 to clarify the growers to whom the Ruling applies. The period of acceptance for 2004 Growers has been extended to include the period 16 June 2004 to 29 June 2004 (provided the Manager can wholly provide the services in consideration of the money payable on application by 30 June 2004).

This Addendum applies on and from 17 December 2003.

PR 2003/22 is amended as follows:

1. Paragraph 20

In the table under Paragraph 20:

Omit '15/6/2004' and from the third column in the third row, substitute it with '29/6/2004'.

2. Paragraph 45

On each occasion it occurs omit '15 June 2004' and substitute it with '29 June 2004'.

3. Paragraph 56: delete the paragraph and substitute:

56. This Ruling applies only to Growers who are accepted to participate in the Project:

- on or before 15 June 2003;
- during the period 16 June 2003 to 27 June 2003 (provided the Manager can wholly provide the services in consideration of the moneys payable on application by 30 June 2003);
- during the period 1 July 2003 to 15 June 2004; or
- during the period 16 June 2004 to 29 June 2004 (provided the Manager can wholly provide the services in consideration of the money payable on application by 30 June 2004),

and the Grower has executed a Lease Agreement and a Management Agreement prior to the provision of services. A

PR 2003/22

Grower's participation in the Project must constitute the carrying on of a business of primary production.

Commissioner of Taxation

17 December 2003

ATO references:

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