

PR 2004/40A - Addendum - Income tax: 2004 Swan Hill Almond Grower Project

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Addendum

Product Ruling

Income tax: 2004 Swan Hill Almond Grower Project

This Addendum amends Product Ruling PR 2004/40 to reflect a reduction in the minimum subscription for the project from 480 Grower Allotments to 300 Grower Allotments.

PR 2004/40 is amended as follows:

1. **Paragraph 14**

Insert the following dot points:

- Additional correspondence received 31 May and 1 June 2004;
- Draft Supplementary Product Disclosure Statement for the 2004 Swan Hill Almond Grower Project, received 1 June 2004.

2. **Paragraph 17**

In the row of the table titled 'Minimum subscription' omit the description and substitute with:

'300 Grower Allotments in the Project and 300 Units in the Orchard Asset Trust.'

3. **Paragraph 21**

Omit the first sentence and substitute with:

'An offer to participate in this scheme is conditional on receiving minimum subscriptions of 75 hectares, comprising of 300 Allotments for the Grower and 300 Orchard Asset Units by 15 June 2004.'

4. **Paragraph 45**

Omit '480', and substitute with '300'.

This Addendum applies on and from 9 June 2004.

Product Ruling

PR 2004/40

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FOI status: **may be released**

Commissioner of Taxation

9 June 2004

ATO references

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