

# ***PR 2004/59A - Addendum - Income tax: Environinvest Beef Cattle Project 2004***

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# Addendum

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## Product Ruling

### Income tax: Environinvest Beef Cattle Project 2004

This Addendum amends Product Ruling PR 2004/59 to clarify the class of persons to whom the Ruling applies. Under the arrangement described in PR 2004/59, persons may have been accepted to participate in the project:

- during the period on or after 19 May 2004 and on or before 15 June 2004 (2004 Graziers); and
- between 1 July 2004 and 15 June 2005 (2005 Graziers).

The promoter has amended the arrangement relating to such Graziers so that those parts of the Product Ruling referring to Graziers accepted on or after 1 July 2004 have no application.

Product Ruling PR 2004/59 now only applies to Graziers accepted to participate in the Environinvest Cattle Project 2004 during the period on or after 19 May 2004 and on or before 15 June 2004, being 2004 Graziers.

#### **PR 2004/59 is amended as follows:**

##### **1. Paragraph 8**

- (a) Omit from the second dot point of paragraph 8 'and on or before 30 June 2004;' and substitute '; and'.
- (b) Omit the third dot point of paragraph 8.

##### **2. Paragraph 16**

Omit from the first dot point in paragraph 16 the word 'and' and omit the second dot point.

##### **3. Paragraph 27**

Omit from the second sentence of paragraph 27 'and persons who are accepted to participate in the Project during the period on or after 1 July 2004 and on or before 15 June 2005 (**'2005 Graziers'**)'.

**4. Paragraph 54**

Omit from the second sentence of paragraph 54 'and from the 'Commencement Date' to 30 June 2005 for '2005 Graziers'.

**5. Paragraph 69**

Omit paragraph 69.

**6. Paragraph 71**

Omit the colon and two dot points from paragraph 71 and substitute 'on or before 15 June 2004 ('2004 Graziers')'.

**7. Paragraph 78**

- (a) Omit the second sentence of paragraph 78.
- (b) In the Table in paragraph 78 omit the headings in columns 2, 3 and 4 and substitute 'Year ended 30 June 2004', 'Year ended 30 June 2005' and '30 June 2006'.

**8. Paragraph 79**

- (a) Omit from the first sentence of paragraph 79 'or a '2005 Grazier'.
- (b) Omit from the second sentence of paragraph 79 '(for '2004 Graziers') or **30 June 2005 to 30 June 2007** (for '2005 Graziers')'.

**9. Paragraph 114**

- (a) Omit from the first sentence of paragraph 114 '(for '2004 Graziers') or **30 June 2005 to 30 June 2007** (for '2005 Graziers')'.
- (b) Omit from the second sentence of paragraph 114 'ended 30 June 2004 to 30 June 2007 (for '2004 Graziers') or 30 June 2005 to 30 June 2008 (for '2005 Graziers')'.

This Addendum applies on and from 11 August 2004.

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**Commissioner of Taxation**

11 August 2004

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ATO references

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