

# ***PR 2005/28A - Addendum - Income tax: 2005 Swan Hill Almond Grower Project - 2005 Growers***

ⓘ This cover sheet is provided for information only. It does not form part of *PR 2005/28A - Addendum - Income tax: 2005 Swan Hill Almond Grower Project - 2005 Growers*

ⓘ View the [consolidated version](#) for this notice.



## Addendum

---

### Product Ruling

#### Income tax: 2005 Swan Hill Almond Grower Project – 2005 Growers

This Addendum amends Product Ruling PR 2005/28 to clarify that there is an option to accept oversubscriptions.

**PR 2005/28 is amended as follows:**

**1. Paragraph 19**

Omit the second sentence and substitute with:

‘The offer under the PDS is for 800 Grower ‘Allotments’ in the Project and 800 Orchard Asset Units in the Trust, with an option to accept oversubscriptions.’

This Addendum applies on and from 13 April 2005.

---

**Commissioner of Taxation**

13 April 2005

---

ATO references

NO: 2003/11684

ISSN: 1441-1172