

PR 2006/122A - Addendum - Income tax: Oak Valley Truffle Project Post 30 June Growers

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Addendum

Product Ruling

Income tax: Oak Valley Truffle Project Post 30 June Growers

This Addendum amends Product Ruling PR 2006/122 to reflect that the trees on the Trufferie will be planted on or before 15 March 2007.

PR 2006/122 is amended as follows:

1. Paragraph 30

Omit the first sentence; substitute:

The Land Owner will be responsible for purchasing the Oak and Hazelnut trees, inoculating the trees with truffle and planting the trees on the Trufferie on or before 15 March 2007.

This Addendum applies on and from 2 August 2006.

Commissioner of Taxation

21 March 2007

ATO references

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ATOlaw topic: Income Tax ~~ Product ~~ crops - other