# *PR 2006/46ER - Erratum - Income tax: ITC Sandalwood Project 2006 - Post 30 June 2006 Growers*

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Australian Government



**Australian Taxation Office** 

FOI status: may be released

## Erratum

### **Product Ruling**

Income tax: ITC Sandalwood Project 2006 – Post 30 June 2006 Growers

Product Ruling PR 2006/46 was inadvertently published with wording missing in paragraph 53. This Erratum corrects that error.

#### PR 2006/46 is corrected as follows:

#### 1. Paragraph 53

Omit the paragraph; substitute:

53. This Ruling applies only to Growers who are accepted to participate in the Project on or before 30 June 2007 and who have executed a Management Agreement and a Land Agreement or an Agreement to enter into a Land Agreement on or before that date. The Grower's participation in the Project must constitute the carrying on of a business of primary production.

This Erratum applies on and from 12 April 2006.

#### **Commissioner of Taxation** 31 May 2006

ATO references NO: 2005/18404 ISSN: 1441-1172 ATOlaw topic: Income Tax ~~ Product ~~ timber



Page 1 of 1