


# ***PR 2003/21A - Addendum - Income tax: Gunns Plantations Woodlot Project 2003***

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## Addendum

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### Product Ruling

#### Income tax: Gunns Plantations Woodlot Project 2003

This Addendum amends Product Ruling PR 2003/21 to clarify deductions for Growers entering into the arrangement on or after 1 July 2003 and on or before 30 June 2004. This Addendum applies from 7 May 2003, the date the Ruling was made.

#### **PR 2003/21 is amended as follows:**

##### **1. Paragraph 42**

Omit the words preceding the table and substitute:

42. A Grower who is not an 'STS taxpayer' and who is accepted to participate in the Project **between 7 May 2003 and 30 June 2003 inclusive** may claim the deductions set out in the Table below. For a Grower who is not an 'STS taxpayer' and who is accepted to participate in the Project **between 1 July 2003 and 30 June 2004 inclusive**, the deductions set out in the Table below may be claimed in the income years ended 30 June 2004, 2005 and 2006 respectively.

##### **2. Paragraph 46**

Omit the words preceding the table and substitute:

46. A Grower who is an 'STS taxpayer' and who is accepted to participate in the Project **between 7 May 2003 and 30 June 2003 inclusive** may claim the deductions set out in the Table below. For a Grower who is an 'STS taxpayer' and who is accepted to participate in the Project **between 1 July 2003 and 30 June 2004 inclusive**, the deductions set out in the Table below may be claimed in the income years ended 30 June 2004, 2005 and 2006 respectively.

Product Ruling

# PR 2003/21

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**Commissioner of Taxation**

27 August 2003

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