


# ***PR 2017/7A1 - Income tax: taxation consequences of investing in CDIs over interests in the SPDR S&P 500 ETF Trust***

 This cover sheet is provided for information only. It does not form part of *PR 2017/7A1 - Income tax: taxation consequences of investing in CDIs over interests in the SPDR S&P 500 ETF Trust*

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



---

# Addendum

---

## Product Ruling

### Income tax: taxation consequences of investing in CDIs over interests in the SPDR<sup>®</sup> S&P 500<sup>®</sup> EFT Trust

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Product Ruling PR 2017/7 to update the list of documents that identify and describe the scheme that is the subject of this Ruling.

PR 2017/7 is amended as follows:

**1. Paragraph 16**

Omit all dot points; substitute:

- application for a Product Ruling as constituted by documents and information received on 18 May 2017, 24 May 2017, 5 June 2017, 7 June 2017, 19 June 2017 and 5 June 2020
- amended and restated standard terms and conditions of the Standard & Poor's Depository Receipts<sup>®</sup> (SPDR<sup>®</sup>) Trust Series 1, dated 1 January 2004 and Amendments dated 1 November 2004, 1 February 2009, 23 November 2009, 12 April 2017 and 4 August 2017
- US Prospectus of the SPDR<sup>®</sup> S&P 500<sup>®</sup> ETF Trust, dated 19 January 2017 and Supplement dated 13 April 2017
- US Prospectus of the SPDR<sup>®</sup> S&P 500<sup>®</sup> ETF Trust, dated 16 January 2020 and Supplement dated 25 March 2020, and
- SPDR<sup>®</sup> S&P 500<sup>®</sup> ETF Trust Product Disclosure Statement (PDS) dated 17 June 2017 and Supplementary Product Disclosure Statements dated 30 June 2017, 29 September 2017 and 21 January 2020.

This Addendum applies before and after the date of issue.

ATO references

NO: 1-M4PSABF  
ISSN: 2205-6114  
BSL: PW  
ATOlaw topic: Income tax ~~ Financial arrangements ~~ Other

---

**© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).