

PR 2020/10A1 - Addendum - Income tax: taxation consequences of investing in CDIs over interests in the SPDR S&P 500 ETF Trust - 2020

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Addendum

Product Ruling

Income tax: taxation consequences of investing in CDIs over interests in the SPDR[®] S&P 500[®] ETF Trust – 2020

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Product Ruling 2020/10 to update the list of documents upon which the scheme that is the subject of this Ruling is identified and described.

PR 2020/10 is amended as follows:

1. Paragraph 16

- (a) At the end of the first dot point, insert 'and 2 May 2023'.
- (b) At the end of the third dot point, omit the word ', and'.
- (c) After the third dot point, insert a new dot point:
 - US Prospectus of the SPDR[®] S&P 500[®] ETF Trust, dated 27 January 2023, and
- (d) At the end of the last dot point, omit 'and 21 January 2020'; substitute ', 21 January 2020, 14 February 2022 and 30 September 2022'.

This Addendum applies before and after its date of issue.

Commissioner of Taxation

30 August 2023

ATO references

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