


# ***PR 2021/4A1 - Income tax: taxation consequences for a customer entering into an XLD Grain and Fertiliser Prepayment Program with XLD Commodities Pty Ltd***

 This cover sheet is provided for information only. It does not form part of *PR 2021/4A1 - Income tax: taxation consequences for a customer entering into an XLD Grain and Fertiliser Prepayment Program with XLD Commodities Pty Ltd*

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



---

# Addendum

---

## Product Ruling

### Income tax: taxation consequences for a customer entering into an XLD Grain and Fertiliser Prepayment Program with XLD Commodities Pty Ltd

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Product Ruling PR 2021/4 to expand the class of entities that rely on it by including entities covered by subsection 82KZM(1A) of the *Income Tax Assessment Act 1936*.

PR 2021/4 is amended as follows:

**1. Paragraph 3**

At the end of the first dot point, insert 'or an entity covered by subsection 82KZM(1A)'.

**2. Paragraph 5**

At the end of the third dot point, insert 'or an entity covered by subsection 82KZM(1A)'.

**3. Paragraph 6**

At the end of the second dot point, insert 'or an entity covered by subsection 82KZM(1A)'.

**4. Paragraph 20**

At the end of subparagraph (b), insert 'or an entity covered by subsection 82KZM(1A)'.

**5. Paragraph 25**

Omit the first dot point; substitute:

- a small business entity, or an entity covered by subsection 82KZM(1A), for the year of income that has not chosen to apply section 82KZMD to the expenditure, or

**6. Paragraph 28**

After the words 'are a small business entity', insert '(or an entity covered by subsection 82KZM(1A))'.

This Addendum applies before and after its date of issue.

---

**Commissioner of Taxation**

16 August 2023

---

---

**ATO references**

NO:	1-YIKCMJZ
ISSN:	2205-6114
BSL:	PW

---

**© 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).