


# ***PR 2022/6A2 - Addendum - Tax consequences for a customer participating in CommBank Yello with the Commonwealth Bank of Australia***

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# Addendum

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## Product Ruling

### Tax consequences for a customer participating in CommBank Yello with the Commonwealth Bank of Australia

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Product Ruling PR 2022/6 to incorporate updates to the Terms and Conditions.

PR 2022/6 is amended as follows:

**1. Paragraph 15**

Omit all dot points; substitute:

- application for a Product Ruling as constituted by information and documentation received on 30 March 2022, 17 May 2022, 26 June 2023 and 8 November 2023
- draft CommBank Yello Terms and Conditions dated 5 April 2022
- draft CommBank Yello Terms and Conditions received on 26 June 2023, and
- CommBank Yello Terms and Conditions dated 6 November 2023 and 27 May 2024.

**2. Paragraph 20**

Omit the last sentence; substitute:

To the extent that a customer meets the eligibility criteria for more than one customer category, they will only be entitled to the benefits associated with the highest customer category for which they are eligible.

**3. Paragraph 21**

At the end of footnote 1, insert:

As of 6 November 2023, the eligible credit card accounts also include Essentials.

**4. Paragraph 22**

In the first dot point, after 'refunds<sup>2</sup>', insert 'CommBank Awards Points,'.

This Addendum applies both before and after its date of issue.

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**Commissioner of Taxation**

10 July 2024

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## ATO references

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