


CR 2008/30A1 - Addendum - Income tax: Commonwealth Bank of Australia - Perpetual Exchangeable Resaleable Listed Securities

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Addendum

Class Ruling

Income tax: Commonwealth Bank of Australia – Perpetual Exchangeable Resaleable Listed Securities

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2008/30 to reflect changes resulting from an offer to Holders by CBA to purchase PERLS IV on-market (that is, in the ordinary course of trading on the Australian Securities Exchange) and an associated offer to Holders to reinvest the proceeds of the sale of PERLS IV in PERLS VI (perpetual, exchangeable, resaleable, listed subordinated, unsecured notes issued by CBA). The issue of PERLS VI is the subject of Class Ruling CR 2012/101.

CR 2008/30 is amended as follows:

1. Paragraph 15

Omit the last two bullet points; substitute:

- the final KPMG valuation dated 29 May 2007;
- all further information dated 1 May 2007 up to and including 3 April 2008 provided by the Applicant;
- application dated 22 August 2012 for an Addendum to Class Ruling CR 2008/30 from the Applicant on behalf of CBA; and
- amended Appendix B-Note Terms of the PERLS IV Prospectus dated 12 June 2007 provided on 4 September 2012.

2. Paragraph 21

Omit the paragraph, substitute:

21. Generally, Interest and Dividends are scheduled to be paid quarterly in arrears on the Interest Payment Dates and Dividend Payment Dates. Interest will also be paid on 23 October 2012 for the period from (and including) 31 July to 16 October 2012. Where a Holder holds their PERLS IV until 31 October 2012 they will also receive Interest, on that date, for the period from (and including) 17 October to 30 October 2012. Interest and Dividends are non-cumulative.

This Addendum applies for the income year ended 30 June 2013.

Commissioner of Taxation

31 October 2012

ATO references

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