

CR 2009/78A1 - Addendum - Income tax: Commonwealth Bank of Australia - Perpetual Exchangeable Resaleable Listed Securities

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! The Deed entered into between the Commissioner and the Commonwealth Bank of Australia referred to in this Ruling can be accessed here.

! View the consolidated version for this notice.



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*. This Addendum amends Class Ruling CR 2009/78 to reflect the payment of the distribution to PERLS V holders for the period from 31 July 2014 to 30 September 2014. Whilst the amendments operate to create an additional distribution payment date (the reinvestment date) no amendments will be made to the formula used to calculate the distributions.

CR 2009/78 is amended as follows:

1. Paragraph 14

Omit the last two bullet points; substitute:

- CBA Media Release dated 7 September 2009;
- CBA Media Release dated 29 September 2009;
- application dated 16 September 2014 for an Addendum to Class Ruling CR 2009/78 from the Applicant on behalf of CBA; and
- amended Appendix B-Note Terms of the PERLS V Prospectus dated 7 September 2009 provided on 16 September 2014.

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 8 October 2014 for the period from 31 July 2014 to 30 September 2014. Where a Holder holds their PERLS V until 31 October 2014 they will also receive Interest, on that date, for the period from (and including) 1 October 2014 to 30 October 2014. Interest and Dividends are non-cumulative.

This Addendum applies for the income year ended 30 June 2015.

Commissioner of Taxation

1 October 2014

ATO references

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and royalties ~~ Dividend income
Income tax ~~ Assessable income ~~ Dividend, interest
and royalties ~~ Interest income

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