



# ***PR 2014/17A1 - Addendum - Income tax: tax consequences of investing in CDIs over interests in the SPDR S&P 500 ETF Trust***

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## Addendum

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### Product Ruling

#### Income tax: tax consequences of investing in CDIs over interests in the SPDR<sup>®</sup> S&P 500<sup>®</sup> ETF Trust

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Product Ruling PR 2014/17 to reflect a change in the trustee of the SPDR<sup>®</sup> S&P 500<sup>®</sup> ETF Trust and to update the list of documents upon which the scheme that is the subject of this Ruling is identified and described.

#### **PR 2014/17 is amended as follows:**

##### **1. Paragraph 2**

Omit the paragraph; substitute:

2. In this Product Ruling the scheme is an investment in CHESS depository interests (CDIs) over units (Interests) in the SPDR<sup>®</sup> S&P 500<sup>®</sup> EFT Trust (the Fund) offered under a Product Disclosure Statement issued by the company which is the trustee of the Fund, being State Street Bank and Trust Company Fund prior to 16 June 2017 and on and from that date, State Street Global Advisors Trust Company (the Trustee), and State Street Global Advisors, Australia Services Limited (the AQUA Product Issuer).

##### **2. Paragraph 16**

Omit all bullet points; substitute:

- application for a Product Ruling as constituted by documents and information received on 1 May 2014, 11 August 2014, 18 May 2017, 5 June 2017 and 7 June 2017
- amended and restated standard terms and conditions of the Standard & Poor's Depository Receipts<sup>®</sup> (SPDR<sup>®</sup>) Trust Series 1, dated 1 January 2004 and Amendments dated 1 November 2004, 1 February 2009, 23 November 2009 and 12 April 2017
- US Prospectus of the SPDR<sup>®</sup> S&P 500<sup>®</sup> ETF Trust, dated 22 January 2014

# PR 2014/17

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Page 2 of 2

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- US Prospectus of the SPDR<sup>®</sup> S&P 500<sup>®</sup> ETF Trust, dated 19 January 2017 and Supplement dated 13 April 2017
- SPDR<sup>®</sup> S&P 500<sup>®</sup> ETF Trust Product Disclosure Statement (PDS) dated 7 October 2014 and Supplementary Product Disclosure Statements dated 18 April 2017 and 3 May 2017, and
- draft SPDR<sup>®</sup> S&P 500<sup>®</sup> ETF Trust PDS received on 7 June 2017.

This Addendum applies on and from 17 September 2014.

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## Commissioner of Taxation

14 June 2017

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### ATO references

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ATOlaw topic: Income tax ~~ Financial arrangements ~~ Other

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