

PR 2019/3A1 - Addendum - Income tax: taxation consequences for a Customer entering into a Prepay Plus Agreement with Landmark

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Addendum

Product Ruling

Income tax: taxation consequences for a Customer entering into a Prepay Plus Agreement with Landmark

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Product Ruling PR 2019/3 to reflect a change in the name of the entity that offers the Prepay Plus Agreement.

PR 2019/3 is amended as follows:

1. Paragraph 2

Insert new footnote 1 at end of 'Landmark Operations Limited (Landmark)':

¹ On 2 March 2020, Landmark changed its name to Nutrien Ag Solutions Limited. From 2 March 2020, all references to 'Landmark' in this Product Ruling should be read to mean 'Nutrien Ag Solutions Limited'.

2. Paragraph 16

Omit the first bullet point; substitute:

- application for a Product Ruling as constituted by documents and information received on 9 April 2019, 14 April 2020 and 27 April 2020, and

This Addendum applies before and after date of issue.

Commissioner of Taxation

13 May 2020

ATO references

NO: 1-L8CNR04
ISSN: 2205-6114
BSL: PW
ATOlaw topic: Income tax -- Deductions -- Prepaid expenditure

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