

PR 2019/3A2 - 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 allow additional entities to offer the product.

PR 2019/3 is amended as follows:

1. Paragraph 2

Omit footnote 1; substitute:

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' or a 'related body corporate' of Nutrien Ag Solutions Limited, as defined in section 50 of the *Corporations Act 2001*.

2. Paragraph 16

Omit the bullet points; substitute:

- application for a Product Ruling as constituted by documents and information received on 9 April 2019, 14 April 2020, 27 April 2020 and 14 December 2020
- the Prepay Plus Agreement, received on 9 April 2019, and
- the Prepay Plus Agreement, received on 14 December 2020.

3. Legislative references

After 'TAA 1953'; insert:

- Corporations Act 2001 50

This Addendum applies before and after the date of issue.

Commissioner of Taxation
27 January 2021

ATO references

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