


# ***PR 2020/2A1 - Income tax: taxation consequences of investing in C2 Gateway Deferred Purchase Agreement***

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# Addendum

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## Product Ruling

### Income tax: taxation consequences of investing in C2 Gateway Deferred Purchase Agreement

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Product Ruling PR 2020/2 to reflect updates to the range of features that a Series may include.

PR 2020/2 is amended as follows:

**1. Paragraph 16**

Omit the first dot point; substitute:

- application for a Product Ruling as constituted by documents and information received on 19 November 2019, 13 January 2020, 4 March 2020, 6 March 2020, 11 March 2020, 12 March 2020 and 13 May 2021

**2. Paragraph 19**

(a) Omit sub-subparagraph 19(k)(ii); substitute:

- (ii) the Investment Term, ranging between three months and six years

(b) Omit sub-subparagraphs 19(l)(iv) to (vi); substitute:

- (iv) any unlisted managed investment scheme
- (v) any proprietary index
- (vi) any commodity, or
- (vii) a basket comprised of two or more of the Reference Assets listed in this subparagraph.

This Addendum applies before and after its date of issue.

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**Commissioner of Taxation**  
16 June 2021

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ATO references

NO: 1-PFQNESZ  
ISSN: 2205-6114  
BSL: PW  
ATOlaw topic: Income tax ~~ Financial arrangements ~~ Other

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