


# ***PR 2022/2A1 - Tax consequences of investing in C2 Gateway Deferred Purchase Agreement***

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## Addendum Product Ruling

# Tax 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 2022/2 to reflect a change in the range of Investment Term which may be offered under a Series.

PR 2022/2 is amended as follows:

### 1. Paragraph 3

Omit 'A\$'; substitute 'Australian dollars'.

### 2. Paragraph 16

(a) At the end of the first dot point, insert 'and 20 June 2023'.

(b) After the third dot point, insert new dot point:

- draft C2 Gateway Deferred Purchase Agreement Supplementary Product Disclosure Statement, received on 20 June 2023

### 3. Paragraph 19

In subparagraph (k)(ii), omit 'three months and seven'; substitute '3 months and 10'.

This Addendum applies before and after its date of issue.

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**Commissioner of Taxation**  
12 July 2023

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#### ATO references

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