PR 2025/4W - Commonwealth Bank of Australia - CommBank Yello

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This document has changed over time. This is a consolidated version of the ruling which was published on *23 September 2026*

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Notice of Withdrawal

Product Ruling

Commonwealth Bank of Australia – CommBank Yello

Product Ruling PR 2025/4 is withdrawn with effect from 30 September 2026.

1. PR 2025/4 sets out the Commissioner's view on the income tax consequences for customers of the Commonwealth Bank of Australia (CBA) who participate in CommBank Yello, a consumer loyalty program offered and operated by the CBA pursuant to CommBank Yello Terms and Conditions received by the Commissioner on 21 March 2025.

2. CommBank Yello will cease to operate and be offered pursuant to the CommBank Yello Terms and Conditions received on 21 March 2025.

3. PR 2025/4 continues to apply to customers of the CBA referred to in paragraph 4 of that Ruling in relation to benefits received under CommBank Yello on or after 4 June 2025 and on or before 30 September 2026.

4. From 1 October 2026, CommBank Yello will begin being offered and operated under new CommBank Yello Terms and Conditions.

5. Product Ruling PR 2026/18 *Commonwealth Bank of Australia – CommBank Yello*, issued on 23 September 2026, sets out the Commissioner's view on the income tax consequences for customers of the CBA who participate in CommBank Yello on or after 1 October 2026 and on or before 30 June 2029.

Commissioner of Taxation
23 September 2026

ATO references
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