



Australian Government
Australian Taxation Office

Notice of Ruling 16 August 2023

The Commissioner of Taxation, Chris Jordan, gives notice by notifiable instrument under subsection 358-5(4) of Schedule 1 to the *Taxation Administration Act 1953* of the following public ruling, a copy of which can be obtained from [ato.gov.au/law](https://www.ato.gov.au/law)

NOTICE OF ADDENDUM		
Ruling number	Subject	Brief description
PR 2021/4	Income tax: taxation consequences for a customer entering into an XLD Grain and Fertiliser Prepayment Program with XLD Commodities Pty Ltd	<p>This Addendum amends Product Ruling PR 2021/4 to expand the class of entities that rely on it by including entities covered by subsection 82KZM(1A) of the <i>Income Tax Assessment Act 1936</i>.</p> <p>This Addendum applies before and after its date of issue.</p>