

**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](http://ato.gov.au/law)

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| 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 | 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 *Income Tax Assessment Act 1936*.This Addendum applies before and after its date of issue. |