



## Notice of Ruling 13 September 2023

The Acting Commissioner of Taxation, Jeremy Hirschhorn, 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)

<b>NOTICE OF ADDENDUM</b>		
<b>Ruling number</b>	<b>Subject</b>	<b>Brief description</b>
PR 2021/10	Income tax: Morgan Stanley Option and Loan Facility	<p>This updates the list of documents upon which the scheme that is the subject of this Ruling is identified and described, and incorporates the application of subsections 82KZM(1A) and 82KZMA(2A) of the <i>Income Tax Assessment Act 1936</i>.</p> <p>This Addendum applies before and after its date of issue.</p>