

# Cover sheet for: PR 2015/2A1 - Addendum

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## Addendum

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### Product Ruling

#### Income tax: tax consequences for a borrower being charged a discounted home loan interest rate calculated under Loan Reducer

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Product Ruling PR 2015/2 to reflect an amendment made to the Loan Reducer system.

#### **PR 2015/2 is amended as follows:**

##### **1. Subparagraph 19(g)**

Omit 'equal to 3.50%'.

This Addendum applies on and from 25 March 2015.

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#### **Commissioner of Taxation**

13 January 2016

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#### ATO references

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