


PR 2002/111A2 - Addendum - Income tax: tax consequences of investing in UBS Warburg Highly Geared 'ISO' Series Instalment Warrants - cash applicants and secondary market purchasers

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Addendum

Product Ruling

Income tax: tax consequences of investing in UBS Warburg Highly Geared 'ISO' Series Instalment Warrants – cash applicants and secondary market purchasers

This Addendum amends Product Ruling PR 2002/111 to reflect the transfer of the rights and obligations of UBS Warburg Australia Ltd, as issuer of the UBS Warburg Highly Geared 'ISO' Series Instalment Warrants, to UBS AG, Australia Branch.

This Addendum applies on and from 1 January 2004, the date the transfer of the rights and obligations occurs.

PR 2002/111 is amended as follows:

1. Paragraph 1

In the second sentence omit:

'UBS Warburg Australia Ltd ('UBSWAL')'

and substitute:

'UBS AG, Australia Branch ('UBS')'.

**2. In the following paragraphs, subparagraphs and
sub-subparagraphs (listed at the dot points below):**

Omit each reference to:

'UBSWAL'

and substitute:

'UBS'.

- Subparagraph 11(a);
- Subparagraph 11(b);
- Subparagraph 11(c);
- Paragraph 13, second sentence;
- Paragraph 13, third sentence;

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- Subparagraph 14(a);
- Subparagraph 14(d), first sentence;
- Subparagraph 14(d), second sentence;
- Subparagraph 14(f), fifth sentence;
- Subparagraph 14(g), third sentence;
- Subparagraph 14(g), fourth sentence;
- Subparagraph 14(h), third sentence;
- Subparagraph 14(i), second sentence as amended by PR 2002/111A – Addendum;
- Subparagraph 14(j), first sentence as amended by PR 2002/111A – Addendum;
- Subparagraph 14(j), second sentence;
- Subparagraph 14(k), first sentence;
- Subparagraph 14(k), second sentence;
- Sub - subparagraph 14(k)(ii);
- Subparagraph 14(l);
- Subparagraph 14(n), third sentence;
- Subparagraph 14(n), fourth sentence;
- Subparagraph 14(o), second sentence;
- Subparagraph 14(o), third sentence;
- Subparagraph 14(o), fifth sentence;
- Subparagraph 14(o), sixth sentence;
- Sub - subparagraph 14(p)(i);
- Sub - subparagraph 14(p)(ii), third sentence;
- Sub - subparagraph 14(p)(iii), third sentence;
- Sub - subparagraph 14(p)(iii), fourth sentence;
- Sub - subparagraph 14(p)(v), first sentence;
- Sub - subparagraph 14(p)(v), second sentence;
- Sub - subparagraph 14(p)(vi), first sentence;
- Subparagraph 14(q), first sentence;
- Subparagraph 14(q), third sentence;
- Subparagraph 14(q), fourth sentence;

- Subparagraph 14(r), first sentence;
- Subparagraph 14(r), second sentence;
- Subparagraph 14(s), first sentence;
- Paragraph 15;
- Subparagraph 18(j), first sentence as amended by PR 2002/111A – Addendum;
- Subparagraph 18(p), first sentence;
- Subparagraph 19(f);
- Paragraph 21;
- Paragraph 22, first sentence;
- Paragraph 22, second sentence;
- Paragraph 23, first sentence as amended by PR 2002/111A – Addendum;
- Paragraph 24, first sentence;
- Paragraph 24, third sentence; and
- Paragraph 53, first sentence.

3. In the following paragraphs, subparagraphs and sub-subparagraphs:

Omit each reference to:

‘UBS Warburg’

and substitute:

‘UBS’.

- Title;
- Paragraph 1, second sentence;
- Paragraph 4;
- Subparagraph 11(b);
- Subparagraph 11(c);
- Subparagraph 11(d);
- Subparagraph 11(e);
- Paragraph 12, first sentence;
- Paragraph 12, second sentence;

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- Paragraph 13, first sentence;
- Paragraph 13, fourth sentence;
- Subparagraph 14(a);
- Subparagraph 14(b), second sentence;
- Subparagraph 14(b), third sentence;
- Subparagraph 14(e), first sentence;
- Subparagraph 14(e), second sentence;
- Subparagraph 14(f), first sentence;
- Subparagraph 14(g), third sentence;
- Subparagraph 14(h), second sentence;
- Subparagraph 14(i), first sentence;
- Subparagraph 14(n), first sentence;
- Subparagraph 14(o), first sentence;
- Sub - subparagraph 14(p)(i);
- Sub - subparagraph 14(p)(ii), first sentence;
- Sub - subparagraph 14(p)(iii), second sentence;
- Sub - subparagraph 14(p)(iii), third sentence;
- Sub - subparagraph 14(p)(iv);
- Sub - subparagraph 14(p)(vi);
- Subparagraph 14(q), first sentence;
- Subparagraph 14(s), second sentence;
- Paragraph 15;
- Subparagraph 18(b);
- Subparagraph 18(e);
- Subparagraph 18(f);
- Subparagraph 18(g);
- Sub - subparagraph 18(k)(i), first dot point;
- Sub - subparagraph 18(k)(i), second dot point;
- Subparagraph 18(m);
- Subparagraph 18(n);
- Subparagraph 18(o), first sentence;
- Subparagraph 18(q), second sentence;

- Subparagraph 18(r);
- Subparagraph 18(t);
- Subparagraph 18(u);
- Subparagraph 19(d);
- Paragraph 22, third sentence;
- Paragraph 28, first sentence;
- Paragraph 33, third sentence;
- Paragraph 35, second sentence;
- Paragraph 36;
- Paragraph 37, first sentence;
- Paragraph 37, first dot point;
- Paragraph 37, fourth dot point;
- Paragraph 40, first sentence;
- Paragraph 43, first sentence;
- Paragraph 44, first sentence;
- Paragraph 47;
- Paragraph 48;
- Paragraph 49, first sentence;
- Paragraph 49, second sentence;
- Paragraph 51, second sentence;
- Paragraph 54, first sentence;
- Paragraph 54, second sentence; and
- Paragraph 55, second sentence.

Commissioner of Taxation
17 December 2003

ATO references:

NO: 2003/11684

ISSN: 1441-1172