


PR 2002/139A2 - Addendum - Income tax: tax consequences of investing in UBS Warburg Highly Geared 'ISQ' 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 'ISQ' Series Instalment Warrants – cash applicants and secondary market purchasers

This Addendum amends Product Ruling PR 2002/139 to reflect the transfer of the rights and obligations of UBS Warburg Australia Ltd as issuer of the UBS Warburg Highly Geared 'ISQ' 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 2002/139 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:

Omit each reference to:

'UBSWAL'

and substitute:

'UBS'.

- Paragraph 10, first dot point;
- Paragraph 10, second dot point;
- Paragraph 10, third dot point;
- Paragraph 11, first sentence;

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- Paragraph 12, second sentence;
- Paragraph 12, third sentence;
- Subparagraph 13(a);
- Subparagraph 13(d), first sentence;
- Subparagraph 13(d), second sentence;
- Subparagraph 13(f), fifth sentence;
- Subparagraph 13(g), third sentence;
- Subparagraph 13(g), fourth sentence;
- Subparagraph 13(h), third sentence;
- Subparagraph 13(i), second sentence as amended by PR 2002/139A – Addendum;
- Subparagraph 13(j), first sentence as amended by PR 2002/139A – Addendum;
- Subparagraph 13(j), second sentence;
- Subparagraph 13(k), first sentence;
- Subparagraph 13(k), second sentence;
- Sub - subparagraph 13(k)(ii);
- Subparagraph 13(l);
- Subparagraph 13(n), third sentence;
- Subparagraph 13(n), fourth sentence;
- Subparagraph 13(o), second sentence;
- Subparagraph 13(o), third sentence;
- Subparagraph 13(o), fifth sentence;
- Subparagraph 13(o), sixth sentence;
- Sub - subparagraph 13(p)(i);
- Sub - subparagraph 13(p)(ii), third sentence;
- Sub - subparagraph 13(p)(iii), third sentence;
- Sub - subparagraph 13(p)(iii), fourth sentence;
- Sub - subparagraph 13(p)(v), first sentence;
- Sub - subparagraph 13(p)(v), second sentence;
- Sub - subparagraph 13(p)(vi);
- Subparagraph 13(q), first sentence;

- Subparagraph 13(q), third sentence;
- Subparagraph 13(q), fourth sentence;
- Subparagraph 13(r), first sentence;
- Subparagraph 13(r), second sentence;
- Subparagraph 13(s), first sentence;
- Paragraph 14;
- Subparagraph 17(j), first sentence as amended by PR 2002/139A – Addendum;
- Subparagraph 17(p), first sentence;
- Subparagraph 17(p), third sentence;
- Subparagraph 18(f);
- Paragraph 20;
- Paragraph 21, first sentence;
- Paragraph 21, second sentence;
- Paragraph 22, first sentence as amended by PR 2002/139A – Addendum;
- Paragraph 23, first sentence;
- Paragraph 23, third sentence;
- Paragraph 52, first sentence; and
- Paragraph 52, third 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 10, second dot point;
- Paragraph 10, third dot point;
- Paragraph 11, first sentence;
- Paragraph 11, second sentence;

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- Paragraph 12, first sentence;
- Paragraph 12, fourth sentence;
- Subparagraph 13(a);
- Subparagraph 13(b), first sentence;
- Subparagraph 13(b), fourth sentence;
- Subparagraph 13(e), first sentence;
- Subparagraph 13(e), second sentence;
- Subparagraph 13(f), first sentence;
- Subparagraph 13(g), third sentence;
- Subparagraph 13(h), second sentence;
- Subparagraph 13(i), first sentence;
- Subparagraph 13(n), first sentence;
- Subparagraph 13(o), first sentence;
- Sub - subparagraph 13(p)(i);
- Sub - subparagraph 13(p)(ii), first sentence;
- Sub - subparagraph 13(p)(iii), second sentence;
- Sub - subparagraph 13(p)(iii), third sentence;
- Sub - subparagraph 13(p)(iii), fourth sentence;
- Sub - subparagraph 13(p)(iv);
- Sub - subparagraph 13(p)(vi);
- Subparagraph 13(q), first sentence;
- Subparagraph 13(s), second sentence;
- Paragraph 14;
- Subparagraph 17(b);
- Subparagraph 17(e);
- Subparagraph 17(f);
- Subparagraph 17(g);
- Sub - subparagraph 17(k)(i);
- Sub - subparagraph 17(k)(ii);
- Subparagraph 17(m);
- Subparagraph 17(n);
- Subparagraph 17(o), first sentence;

- Subparagraph 17(q), first sentence;
- Subparagraph 17(q), second sentence;
- Subparagraph 17(r);
- Subparagraph 17(t);
- Subparagraph 17(u);
- Subparagraph 18(d);
- Paragraph 21, third sentence;
- Paragraph 27, first sentence;
- Paragraph 32, third sentence;
- Paragraph 34, second sentence;
- Paragraph 35;
- Paragraph 36, first sentence;
- Subparagraph 36(a);
- Subparagraph 36(d);
- Paragraph 39, first sentence;
- Paragraph 42;
- Paragraph 43;
- Paragraph 46;
- Paragraph 47;
- Paragraph 48, first sentence;
- Paragraph 48, second sentence;
- Paragraph 50, second sentence;
- Paragraph 52, first sentence;
- Paragraph 53, first sentence;
- Paragraph 53, second sentence; and
- Paragraph 54, second sentence.

4. Paragraph 52

Insert a full stop at the end of the paragraph.

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Commissioner of Taxation

17 December 2003

ATO references:

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