

PR 2003/44A2 - Addendum - Income tax: tax consequences of investing in the UBS Protected Geared Investment Product

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Addendum

Product Ruling

Income tax: tax consequences of investing in the UBS Protected Geared Investment Product

This Addendum amends Product Ruling PR 2003/44 to include stapled securities comprised of shares and units that are jointly listed for quotation on the Australian Stock Exchange for the purposes of the arrangement ruled on.

This Addendum applies on and from 17 December 2003.

PR 2003/44 is amended as follows:

1. Paragraph 2

At the end of the third dot point insert:

‘and’.

At the end of the fourth dot point omit the semi-colon and the word:

‘and’.

Omit the fifth dot point:

- investing in stapled securities’.

2. Subparagraph 13 (b)

At the end of the second sentence omit the comma and the words:

‘which are not stapled securities’

3. Subparagraph 13 (b)

At the end of the paragraph insert a full stop and the following sentence before the semi colon:

‘Where the Approved Security includes a stapled security, the stapled security is comprised of share/s and unit/s that are jointly listed for quotation on the Australian Stock Exchange’

Product Ruling

PR 2003/44

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FOI status: **may be released**

Commissioner of Taxation

17 December 2003

ATO references

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