

***PR 2003/52A - Addendum - Income tax: tax consequences of investing in UBS Warburg Moderately Geared 'ISG' Series Instalment Warrants - cash applicants and secondary market purchasers***

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## Addendum

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### **Product Ruling**

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

This Addendum amends Product Ruling PR 2003/52 to reflect the transfer of the rights and obligations of UBS Advisory and Capital Markets Australia Limited (formerly UBS Warburg Australia Ltd), as issuer of the UBS Warburg Moderately Geared 'ISG' 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 2003/52 is amended as follows:**

**1. In the title of PR 2003/52**

Delete 'Warburg'.

**2. Paragraph 1**

In the second sentence omit:

'UBS Advisory and Capital Markets Australia Ltd ('UBSAC') previously known as UBS Warburg Australia Ltd'

and substitute:

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

**3. Paragraph 1**

In the second sentence delete 'Warburg'.

**4. In the following paragraphs, subparagraphs and sub-subparagraphs:**

Omit each reference to:

‘UBSAC’

and substitute:

‘UBS’.

- Paragraph 11, first dot point;
- Paragraph 11, second dot point;
- Paragraph 11, third dot point;
- Paragraph 12, first sentence;
- Paragraph 13, second sentence;
- Paragraph 13, fourth sentence;
- 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;
- Subparagraph 14(j), first sentence;
- 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);
- 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;
- Subparagraph 14(t), first sentence;
- Subparagraph 14(t), second sentence;
- Paragraph 15;
- Subparagraph 18(j), first sentence;
- Subparagraph 18(p), first sentence;
- Subparagraph 18(p), third sentence;
- Subparagraph 19(f);
- Paragraph 21;
- Paragraph 22, second sentence;
- Paragraph 23, first sentence;
- Paragraph 24, first sentence;
- Paragraph 24, fourth sentence;
- Paragraph 51, first sentence; and
- Paragraph 51, third sentence.

#### **5. Paragraph 51**

Insert a full stop at the end of the paragraph.

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**Commissioner of Taxation**

17 December 2003

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ATO references:

Product Ruling

# PR 2002/52

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