


PR 2003/52A2 - Addendum - Income tax: tax consequences of investing in UBS Moderately Geared 'ISG' 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 Moderately Geared 'ISG' Series Instalment Warrants – cash applicants and secondary market purchasers

This Addendum amends Product Ruling PR 2003/52 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 2003/52 is amended as follows:

1. Paragraph 2

Omit the paragraph.

2. Paragraph 13

Omit the third sentence:

‘For the purposes of this Ruling, any reference to share/s does not include stapled securities or units in a unit trust.’

and substitute:

‘Where the investment includes a stapled security, the stapled security is comprised of share/s and unit/s that are jointly listed for quotation on the ASX.’

3. Paragraph 18

Omit ‘paragraphs 2 and 19’ and substitute ‘paragraph 19’.

4. Paragraph 19

Insert after subparagraph (a):

PR 2003/52

‘(ba) at all times during the arrangement, where the stapled security includes a unit in a trust, the trust satisfies the requirements of subparagraph 82KZME(5)(b)(iii) of the ITAA 1936;’

Commissioner of Taxation

17 December 2003

ATO references

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