


***PR 2003/71A - Addendum - Income tax: tax consequences on investing in Macquarie Hot Instalment Warrants IMD Series 2003 Offering Circular - cash applicants and on-market purchasers***

 This cover sheet is provided for information only. It does not form part of *PR 2003/71A - Addendum - Income tax: tax consequences on investing in Macquarie Hot Instalment Warrants IMD Series 2003 Offering Circular - cash applicants and on-market purchasers*

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## Addendum

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### Product Ruling

#### Income tax: tax consequences on investing in Macquarie Hot Instalment Warrants IMD Series 2003 Offering Circular – cash applicants and on-market purchasers

This Addendum amends Product Ruling PR 2003/71 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 2003/71 is amended as follows:**

**1. Paragraph 2**

Omit the paragraph.

**2. Paragraph 14**

At the end of the second sentence insert the following sentence:

‘Where the Underlying Parcel 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 20**

Omit ‘paragraphs 2 and 21’ and substitute ‘paragraph 21’.

# PR 2003/71

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**Commissioner of Taxation**

16 December 2003

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ATO references

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