



# ***PR 2004/74W - Income tax: tax consequences of investing in Westpac 'SWA' Series Self-Funding Instalments 2004 Product Disclosure Statement - cash applicants and on-market purchasers***

 This cover sheet is provided for information only. It does not form part of *PR 2004/74W - Income tax: tax consequences of investing in Westpac 'SWA' Series Self-Funding Instalments 2004 Product Disclosure Statement - cash applicants and on-market purchasers*

 This document has changed over time. This is a consolidated version of the ruling which was published on *4 July 2007*



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# Notice of Withdrawal

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## Product Ruling

### Income tax: tax consequences of investing in Westpac 'SWA' Series Self-Funding Instalments 2004 Product Disclosure Statement – cash applicants and on-market purchasers

Product Ruling PR 2004/74 is withdrawn with effect from 1 July 2007.

1. Product Ruling PR 2004/74 sets out the Commissioner's view on the income tax consequences for entities participating in the Westpac SWA Series Self Funding Instalments 2004 Product Disclosure Statement for cash applicants and on-market purchasers.
2. From 1 July 2007, the recently enacted Division 247 of the *Income Tax Assessment Act 1997* applies a different methodology for calculating the cost of capital protection for entities in the Westpac SWA Series Self Funding Instalments. PR 2004/74 therefore has no application to entities entering into the Westpac SWA Series Self Funding Instalments on or after 1 July 2007.

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**Commissioner of Taxation**

4 July 2007

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ATO references

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