



PR 2005/89W - Income tax: tax consequences of investing in Macquarie Self Funding Instalments SMU Series 2005 Product Disclosure Statement - cash applicants and on-market purchasers

 This cover sheet is provided for information only. It does not form part of *PR 2005/89W - Income tax: tax consequences of investing in Macquarie Self Funding Instalments SMU Series 2005 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 *1 July 2007*



Notice of Withdrawal

Product Ruling

Income tax: tax consequences of investing in Macquarie Self Funding Instalments SMU Series 2005 Product Disclosure Statement – cash applicants and on-market purchasers

Product Ruling PR 2005/89 is withdrawn with effect from 1 July 2007.

1. Product Ruling PR 2005/89 sets out the Commissioner's view on the income tax consequences for entities participating in the Macquarie Self Funding Instalment SMU Series 2005 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 Macquarie Self Funding Instalment SMU Series 2005 Product Disclosure Statement. PR 2005/89 therefore has no application to entities entering into the Macquarie Self Funding Instalment Warrants SMU Series on or after 1 July 2007.

Commissioner of Taxation
4 July 2007

ATO references

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