



# ***PR 2005/97W - Income tax: tax consequences of investing in ABN AMRO Rolling Instalment Warrants IZZ Series 2005 Product Disclosure Statement - cash applicants and secondary market purchasers***

 This cover sheet is provided for information only. It does not form part of *PR 2005/97W - Income tax: tax consequences of investing in ABN AMRO Rolling Instalment Warrants IZZ Series 2005 Product Disclosure Statement - cash applicants and secondary market purchasers*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2007*



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# Notice of Withdrawal

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## Product Ruling

### Income tax: tax consequences of investing in ABN AMRO Rolling Instalment Warrants IZZ Series 2005 Product Disclosure Statement – cash applicants and secondary market purchasers

Product Ruling PR 2005/97 is withdrawn with effect from 1 July 2007.

1. Product Ruling PR 2005/97 sets out the Commissioner's view on the income tax consequences for entities participating in the ABN AMRO Rolling Instalment Warrants IZZ Series 2005 Product Disclosure Statement for cash applicants and secondary 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 entities in the ABN AMRO Rolling Instalment Warrants IZZ Series. PR 2005/97 therefore has no application to entities entering into the ABN AMRO Rolling Instalment Warrants IZZ Series on or after 1 July 2007.

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**Commissioner of Taxation**

4 July 2007

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ATO references

NO: 2006/20258

ISSN: 1441-1172

ATOlaw topic: Income Tax ~~ Product ~~ finance