

***PR 2010/26A1 - Addendum - Income tax: deductibility of interest in relation to investment in units in the Macquarie Flexi 100 Trust offered under the PDS dated 13 September 2010 and issued on or before 30 June 2011 - full recourse borrowings***

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## Addendum

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### Product Ruling

Income tax: deductibility of interest in relation to investment in units in the Macquarie Flexi 100 Trust offered under the PDS dated 13 September 2010 and issued on or before 30 June 2011 – full recourse borrowings

This Addendum amends Product Ruling PR 2010/26 to incorporate the Supplementary Product Disclosure Statement dated 6 April 2011 as a scheme document.

#### **PR 2010/26 is amended as follows:**

##### **1. Paragraph 16**

Insert

- (ia) Investors are deemed under subsection 272-5(3) of Schedule 2F to the ITAA 1936 to have fixed entitlements to all of the income and capital of the Fund.

##### **2. Paragraph 17**

(a) Omit the first dot point; substitute:

- Application for a Product Ruling as constituted by documents and correspondence received on 27 July 2010, 6 August 2010, 13 August 2010, 24 August 2010, 10 September 2010, 23 September 2010, 27 October 2010, 29 October 2010, 3 November 2010, 29 March 2011 and 11 April 2011;

(b) In the second dot point, omit:

**Supplementary Product Disclosure Statement**  
(SPDS) dated 2 November 2010

Substitute:

**Supplementary Product Disclosure Statements**  
(SPDS) dated 2 November 2010 and 6 April 2011

### 3. Paragraph 20

At the end of the table; insert:

Australian Concentrated Equity	a fixed basket of 13 shares with large market capitalisation listed on the ASX
Commodities Select	an equally weighted basket of 5 commodities which will be reviewed and reset annually
US Equity	the S&P 500 Index
BRIC Equity	an equally weighted basket comprising the iShares MSCI Brazil Index Fund, Market Vectors Russia ETF, S&P CNX Nifty Index and the Hang Seng H-Share Index ETF

### 4. Paragraph 29

Delete subparagraph 29(c).

### 5. References

Insert the legislative reference:

- ITAA 1936 272-5(3)

This Addendum applies on and from 17 November 2010.

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**Commissioner of Taxation**

30 November 2011

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ATO references

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