


# ***PR 2013/16A3 - Addendum - Income tax: deductibility of interest in relation to investment in units in the Macquarie Flexi 100 Trust issued on or before 30 June 2016***

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## Addendum

### Product Ruling

Income tax: deductibility of interest in relation to investment in units in the Macquarie Flexi 100 Trust issued on or before 30 June 2016

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Product Ruling PR 2013/16 to include an additional reference asset.

#### PR 2013/16 is amended as follows:

##### 1. Paragraph 16

Omit the second bullet point, substitute:

- **Product Disclosure Statement (PDS)** and **Information Booklet** dated 18 September 2013 and **Supplementary Product Disclosure Statements** dated 7 March 2014, 26 March 2014 and 16 April 2014 for the Macquarie Flexi 100 Trust prepared by Macquarie Financial Products Management Limited as responsible entity (Responsible Entity or RE);

##### 2. Subparagraph 19(e)

Omit the table, substitute:

| Reference Asset     | Description   |
|---------------------|---|
| Asian Equity Basket | Weighted basket of stock market indices or index tracking funds, including some or all of the Hang Seng H-Share Index ETF, Tracker Fund of Hong Kong, MSCI Taiwan Index, KOSPI 200 Index and MSCI Singapore Index |

**PR 2013/16**

|   |   |
|---|---|
| Australian Equity                             | The S&P/ASX 200 Index   |
| Australian Equity Focus Basket                | A weighted basket of 10-20 ASX-listed shares with large market capitalisation   |
| Best-of Basket                                | The best performing of two baskets: the ASX Tilt Basket and the Bond Fund Tilt Basket   |
| Bond Fund Tilt Basket                         | A fixed basket providing exposure to the PIMCO GIS Total Return Bond Fund (60%), S&P/ASX 200 Index (20%) and Winton Global Alpha Fund (20%)   |
| Bond Fund Tilt (US) Basket                    | A fixed basket providing exposure to the PIMCO GIS Total Return Bond Fund (60%), S&P 500 Index (20%) and Winton Global Alpha Fund (20%)   |
| European Equity Classes: EURO STOXX 50® Index | Provides a blue-chip representation of super sector leaders in the Eurozone. The index is a market capitalisation weighted index of 50 stocks from 12 Eurozone countries.                                   |
| International Basket                          | A basket comprising the S&P 500 Index, the EURO STOXX 50 Index, the iShares Asia 50 ETF and the Winton Global Alpha Fund.   |
| International Low Volatility Basket           | US and Eurozone-focused indices over equities with relatively low one year realised volatility, and a basket of indices and ETFs with exposure to equities in Hong Kong, Singapore, South Korea and Taiwan. |
| US Equity                                     | The S&P 500 Index   |

|                   |   |
|-------------------|---|
| US Low Volatility | The Barclays US Low Volatility Equity Index. Invests in US stocks with low volatility relative to other US stocks and aims to provide higher risk-adjusted returns than a broad equity index. |
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This Addendum applies on and from 18 September 2013.

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**Commissioner of Taxation**

30 April 2014

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## ATO references

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