

PR 2013/16A7 - 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 incorporate Supplementary Product Disclosure Statements dated 11 April 2016 and 14 April 2016 as scheme documents and 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, 16 April 2014, 8 September 2014, 1 April 2015, 2 April 2015, 7 September 2015, 11 April 2016 and 14 April 2016 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
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

PR 2013/16

Reference Asset	Description
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
European Select Dividend Classes: EURO STOXX® Select Dividend 30 Index	Provides a measure of the performance of the highest dividend-paying stocks in the Eurozone relative to their home markets. The Index comprises 30 high-dividend yielding companies across 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 Equity Focus Basket	A basket comprising at least 2 shares listed on US exchanges with large market capitalisation
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
US Low Volatility: S&P 500 Low Volatility Index	The S&P 500 Low Volatility Index

3. Subparagraph 19(p)

Omit the word 'Closing'; substitute 'Final Investment'.

This Addendum applies on and from 18 September 2013.

Commissioner of Taxation

27 April 2016

ATO references

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