


PR 2015/3A2 - Addendum - Income tax: deductibility of interest in relation to investment in units in the Macquarie Flexi 100 Trust issued on or before 30 June 2018 - Flexi Professional

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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 2018 – Flexi Professional

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Product Ruling PR 2015/3 to incorporate the Supplementary Information Memorandum dated 14 May 2018 as a scheme document.

PR 2015/3 is amended as follows:

1. Paragraph 16

Omit the second bullet point; substitute:

- Macquarie Flexi Professional Information Memorandum dated 3 April 2015, Supplementary Information Memorandum dated 29 May 2017 and Supplementary Information Memorandum dated 14 May 2018 for the Macquarie Flexi 100 Trust prepared by Macquarie Financial Products Management Limited as responsible entity (Responsible Entity or RE)

2. Subparagraph 19(e)

(a) Omit:

Funds Basket	A fixed basket providing exposure to the PIMCO GIS Income Fund and Winton Global Alpha Fund
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Substitute:

Funds Basket	A fixed basket providing exposure to the PIMCO GIS Income Fund and Winton Global Alpha Fund ¹
Income Fund	The PIMCO GIS Income Fund

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(b) Insert footnote 1 at end of the Funds Basket description:

¹ From the issue of the Supplementary Information Memorandum dated 14 May 2018, the description of this Reference Asset will be 'A weighted basket consisting of at least 2 managed funds or exchange traded funds'.

3. Subparagraph 19(v)

Omit the subparagraph; substitute:

- (v) Information regarding the payment of upfront and trailing commissions by the Responsible Entity to financial advisers is set out in the Information Memorandum. If an Investor indicates in their Application Form that an upfront commission rebate arrangement exists, then the Loan Establishment Fee payable will be reduced by the rebated amount. That is the Loan Provider will not charge a Loan Establishment Fee where the Investor and financial adviser agree that the financial adviser will not be paid an upfront commission.

This Addendum applies on and from 1 April 2015.

Commissioner of Taxation

23 May 2018

ATO references

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ATOlaw topic: Income tax ~~ Financial arrangements ~~ Other

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