


PR 2017/2A2 - Addendum - Income tax: deductibility of interest in relation to investment in units in the Macquarie Flexi 100 Trust issued on or before 30 June 2020

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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 2020

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Product Ruling PR 2017/2 to incorporate a draft Security Trust Deed received on 27 March 2018 as a scheme document.

PR 2017/2 is amended as follows:

1. Paragraph 16

Omit the fourth bullet point; substitute:

- draft Macquarie Flexi 100 Loan Trust Deed (Security Trust Deed) between the Loan Provider and the Security Trustee received on 25 March 2017, draft Security Trust Deed between the Loan Provider and the Security Trustee received on 27 March 2018, or (as applicable) any subsequent Security Trust Deed drafted on the same terms and conditions but for the definition of the term 'Flexi 100 PDS', and

This Addendum applies on and from 5 April 2017.

Commissioner of Taxation

23 May 2018

ATO references

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

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