



PR 2018/2W - Income tax: taxation consequences of investing in Macquarie Equity Lever Instalment Receipts

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 This document has changed over time. This is a consolidated version of the ruling which was published on *17 July 2019*



Notice of Withdrawal

Product Ruling

Income tax: taxation consequences of investing in Macquarie Equity Lever Instalment Receipts

Product Ruling PR 2018/2 is withdrawn with effect from today.

1. Product Ruling PR 2018/2 sets out the Commissioner's view on the income tax consequences for the defined class of entities, referred to as Holders, that acquire Instalment Receipts under a Macquarie Equity Lever facility (Facility) offered by Macquarie Bank Limited (the Bank).
2. The Bank entered into a Portfolio Asset Novation Agreement with Bell Potter Capital Limited (BPC) pursuant to which the Bank has agreed to novate to BPC (or a Related Body Corporate of BPC) all of the right, title, interest and benefit of a Macquarie Group Member under or in connection with each Facility entered into with a Holder, as at 1 July 2019. In conjunction with that novation, the Bank has ceased to offer Instalment Receipts under a Facility as at 1 July 2019.
3. PR 2018/2 continues to apply to Holders that acquired Instalment Receipts under a Facility on or after 29 September 2017 and on or prior to 30 June 2019 and otherwise fall within the defined class of entities to which PR 2018/2 relates.

Commissioner of Taxation
17 July 2019

ATO references

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