

# ***PR 2001/89A - Addendum - Income tax: deductibility of interest incurred on borrowings under the Equity Margins Limited Protected Equity Portfolio Loan***

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## Addendum

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### Income tax: deductibility of interest incurred on borrowings under the Equity Margins Limited Protected Equity Portfolio Loan

Product Ruling PR 2001/89 is amended with effect from today.

**At paragraph 13(c), line 3, delete:**

The Portfolio is pre-selected by Merrill Lynch's Quantitative Strategy department.

**and replace with:**

The Portfolio is made up of shares in companies in such proportions as EML specifies.

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**Commissioner of Taxation**

5 June 2002

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ATO references:

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