

PR 2002/92A2 - Addendum - Income tax: deductibility of interest incurred on borrowings under the UBS Protected Loan Facility

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Addendum

Product Ruling

Income tax: deductibility of interest incurred on borrowings under the UBS Protected Loan Facility

This Addendum amends Product Ruling PR 2002/92 to reflect the transfer of the rights and obligations of UBS Australia Ltd, as issuer of the UBS Protected Loan Facility, to UBS AG, Australia Branch.

This Addendum applies on and from 1 January 2004, the date the transfer of the rights and obligations occurs.

PR 2002/92 is amended as follows:

1. Paragraph 1

In the second sentence omit:

‘UBS Australia Ltd (‘UBS’)

and substitute:

‘UBS AG, Australia Branch (‘UBS’)’.

2. Subparagraph 11(i) as amended by PR 2002/92A – Addendum:

In the third sentence of the subparagraph omit:

‘UBS Warburg’

and substitute:

‘UBS’.

3. Paragraph 12

In the third sentence omit:

‘UBS Warburg Australia Ltd’

and substitute:

‘UBS’.

PR 2002/92

Commissioner of Taxation

17 December 2003

ATO references:

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