


PR 2003/58A - Addendum - Income tax: tax consequences of investing in Westpac Standard 'IWE' Series Instalment Warrants - cash applicants and secondary market purchasers

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Addendum

Product Ruling

Income tax: tax consequences of investing in Westpac Standard 'IWE' Series Instalment Warrants – cash applicants and secondary market purchasers

This Addendum amends Product Ruling PR 2003/58 to include stapled securities comprised of shares and units that are jointly listed for quotation on the Australian Stock Exchange for the purposes of the arrangement ruled on.

This Addendum applies on and from 17 December 2003.

PR 2003/58 is amended as follows:

1. Paragraph 2

Omit the first dot point:

- ‘• investing in the Westpac IWE Instalments where the underlying security is a stapled security;’.

2. Paragraph 15

Insert after the first sentence:

‘Where a Security includes a stapled security, the stapled security is comprised of share/s and unit/s that are jointly listed for quotation on the ASX.’

Commissioner of Taxation

17 December 2003

ATO references

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