

PR 2003/64A - Addendum - Income tax: tax consequences of investing in equities using the Investment Protected Loan provided under the Smith Barney Flexible Investment Facility

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Addendum

Product Ruling

Income tax: tax consequences of investing in equities using the Investment Protected Loan provided under the Smith Barney Flexible Investment Facility

This Addendum amends Product Ruling PR 2003/64 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 2003/64 is amended as follows:

1. Paragraph 3

In the fifth dot point omit the words:

‘stapled securities or’.

2. Subparagraph 14 (e)

Omit the comma and the words:

‘which are not stapled securities’.

3. Subparagraph 14 (e)

At the end of the subparagraph insert a full stop and the following sentence before the semi colon:

‘Where an Approved 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.’

Product Ruling

PR 2003/64

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FOI status: **may be released**

Commissioner of Taxation

17 December 2003

ATO references

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