


# ***PR 2003/68A - Addendum - Income tax: tax consequences of investing in Next Financial Instalments Series NF 300***

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## Addendum

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### Product Ruling

#### Income tax: tax consequences of investing in Next Financial Instalments Series NF 300

This Addendum amends Product Ruling PR 2003/68 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 2003/68 is amended as follows:**

**1. Paragraph 2**

Omit the paragraph.

**2. Subparagraph 13 (a)**

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

‘Where the NF 300 Instalment involves the acquisition of a stapled security, the stapled security is comprised of share/s and unit/s that are jointly listed for quotation on the ASX.’

**3. Paragraph 17**

Omit ‘paragraphs 2 and 18’ and substitute ‘paragraph 2’.

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**Commissioner of Taxation**  
17 December 2003

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ATO references

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