

PR 2003/71A - Addendum - Income tax: tax consequences on investing in Macquarie Hot Instalment Warrants IMD Series 2003 Offering Circular - cash applicants and on-market purchasers

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Addendum

Product Ruling

Income tax: tax consequences on investing in Macquarie Hot Instalment Warrants IMD Series 2003 Offering Circular – cash applicants and on-market purchasers

This Addendum amends Product Ruling PR 2003/71 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 2003/71 is amended as follows:

1. Paragraph 2

Omit the paragraph.

2. Paragraph 14

At the end of the second sentence insert the following sentence:

‘Where the Underlying Parcel includes 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 20

Omit ‘paragraphs 2 and 21’ and substitute ‘paragraph 21’.

Product Ruling

PR 2003/71

Page 2 of 2

FOI status: **may be released**

Commissioner of Taxation

16 December 2003

ATO references

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