



***PR 2004/69W - Income tax: tax consequences of investing in ISH Series UBS Instalment Warrants 2004 Product Disclosure Statement - cash applicants and on-market purchasers***

 This cover sheet is provided for information only. It does not form part of *PR 2004/69W - Income tax: tax consequences of investing in ISH Series UBS Instalment Warrants 2004 Product Disclosure Statement - cash applicants and on-market purchasers*

 This document has changed over time. This is a consolidated version of the ruling which was published on 4 July 2007



# Notice of Withdrawal

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## Product Ruling

### Income tax: tax consequences of investing in ISH Series UBS Instalment Warrants 2004 Product Disclosure Statement – cash applicants and on-market purchasers

Product Ruling PR 2004/69 is withdrawn with effect from 1 July 2007.

1. Product Ruling PR 2004/69 sets out the Commissioner's view on the income tax consequences for entities participating in the ISH Series UBS Instalment Warrants 2004 Product Disclosure Statement for cash applications and on-market purchasers.
2. From 1 July 2007, the recently enacted Division 247 of the *Income Tax Assessment Act 1997* applies a different methodology for calculating the cost of capital protection for entities in the ISH Series UBS Instalment Warrants. PR 2004/69 therefore has no application to entities entering into the ISH Series UBS Instalment Warrants on or after 1 July 2007.

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**Commissioner of Taxation**

4 July 2007

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#### ATO references

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