

PR 2011/19A1 - Addendum - Income tax: deductibility of interest in relation to investment in units in the Macquarie Flexi 100 Trust issued on or before 30 June 2014 - limited recourse borrowings

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Addendum

Product Ruling

Income tax: deductibility of interest in relation to investment in units in the Macquarie Flexi 100 Trust issued on or before 30 June 2014 – limited recourse borrowings

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Product Ruling PR 2011/19 to incorporate the Supplementary Product Disclosure Statement dated 7 May 2012 as a scheme document.

PR 2011/19 is amended as follows:

1. Paragraph 17

In the second bullet point, after 'Product Disclosure Statement dated 14 September 2011' add:

'and **Supplementary Product Disclosure Statement (SPDS)** dated 7 May 2012'.

2. Subparagraph 20(e)

In the table in subparagraph 20(e), add the following Investment Opportunity and Reference Asset:

Investment Opportunities	Reference Assets
Best-of Basket	This strategy delivers upside exposure to the best performing of two baskets: the ASX Tilt basket and the PIMCO Tilt basket.

This Addendum applies on and from 16 November 2011.

Commissioner of Taxation

23 May 2012

ATO references

NO: 1-3WRH9MB

ISSN: 1441-1172

ATOlaw topic: Income Tax ~~ Product ~~ finance