


PR 2011/19A2 - 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 Statements dated 16 November 2012, 2 May 2013 and 6 May 2013 as scheme documents.

PR 2011/19 is amended as follows:

1. Paragraph 17

In the second bullet point, after ‘**Product Disclosure Statement** dated 14 September 2011’ omit:

‘and **Supplementary Product Disclosure Statement (SPDS)** dated 7 May 2012’

Substitute:

‘and **Supplementary Product Disclosure Statement (SPDS)** dated 8 May 2012, **SPDS** dated 16 November 2012, **SPDS** dated 2 May 2013 and **SPDS** dated 6 May 2013’.

2. Subparagraph 20(e)

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

Investment Opportunities	Reference Assets
Bond Fund Tilt Basket	a fixed basket consisting of the PIMCO GIS Total Return Bond Fund (60%), S&P/ASX 200 Index (20%) and the Winton Global Alpha Fund (20%)
Foreign Currency	Foreign Currency Exchange Rates. Provides exposure to the relative appreciation in price of one foreign currency relative to another.
Commodities Long/Short (Max 300% Participation)	MLCI3VLS Index. A volatility adjusted index (with maximum participation of 300% and Benchmark Volatility of 4%) seeking to take advantage of structural inefficiencies in commodities markets.

Commodities Long/Short (Max 600% Participation)	MLCXWALS Index. A volatility adjusted index (with maximum participation of 600% and Benchmark Volatility of 10%) seeking to take advantage of structural inefficiencies in commodities markets.
Low Volatility US Equity	an ETF which tracks the S&P 500 Low Volatility Index, designed to measure the performance of the least volatile stocks within the S&P 500 Index.

This Addendum applies on and from 16 November 2011.

Commissioner of Taxation

22 May 2013

ATO references

NO: 1-4DVIPV7

ISSN: 1441-1172

ATOlaw topic: Income Tax ~~ Product ~~ finance