


PR 2013/16A2 - Addendum - Income tax: deductibility of interest in relation to investment in units in the Macquarie Flexi 100 Trust issued on or before 30 June 2016

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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 2016

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Product Ruling PR 2013/16 to include additional reference assets.

PR 2013/16 is amended as follows:

1. Paragraph 16

In the second bullet point, after '**Product Disclosure Statement** (PDS) and **Information Booklet** dated 18 September 2013', insert: 'and **Supplementary Product Disclosure Statements** dated 7 March 2014 and 26 March 2014'.

2. Subparagraph 19(e)

Omit the table, substitute:

Reference Asset	Description
Asian Equity Basket	weighted basket of stock market indices or index tracking funds, including some or all of the Hang Seng H-Share Index ETF, Tracker Fund of Hong Kong, MSCI Taiwan Index, KOSPI 200 Index and MSCI Singapore Index
Australian Equity	the S&P/ASX 200 Index
Australian Equity	a weighted basket of 10-20 ASX-listed

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Focus Basket	shares with large market capitalisation
Best-of Basket	the best performing of two baskets: the ASX Tilt Basket and the Bond Fund Tilt Basket
Bond Fund Tilt Basket	a fixed basket providing exposure to the PIMCO GIS Total Return Bond Fund (60%), S&P/ASX 200 Index (20%) and Winton Global Alpha Fund (20%)
European Equity Classes: EURO STOXX 50® Index	Provides a blue-chip representation of super sector leaders in the Eurozone. The index is a market capitalisation weighted index of 50 stocks from 12 Eurozone countries.
International Basket	A basket comprising the S&P 500 Index, the EURO STOXX 50 Index, the iShares Asia 50 ETF and the Winton Global Alpha Fund.
International Low Volatility Basket	US and Eurozone-focused indices over equities with relatively low one year realised volatility, and a basket of indices and ETFs with exposure to equities in Hong Kong, Singapore, South Korea and Taiwan.
US Equity	the S&P 500 Index
US Low Volatility	The Barclays US Low Volatility Equity Index. Invests in US stocks with low volatility relative to other US stocks and aims to provide higher risk-adjusted returns than a broad equity index.

This Addendum applies on and from 18 September 2013.

Commissioner of Taxation

9 April 2014

ATO references

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