

PR 2013/16A3 - 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

! This cover sheet is provided for information only. It does not form part of *PR 2013/16A3 - 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*

! View the [consolidated version](#) for this notice.



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 an additional reference asset.

PR 2013/16 is amended as follows:

1. Paragraph 16

Omit the second bullet point, substitute:

- **Product Disclosure Statement (PDS)** and **Information Booklet** dated 18 September 2013 and **Supplementary Product Disclosure Statements** dated 7 March 2014, 26 March 2014 and 16 April 2014 for the Macquarie Flexi 100 Trust prepared by Macquarie Financial Products Management Limited as responsible entity (Responsible Entity or RE);

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

PR 2013/16

Australian Equity	The S&P/ASX 200 Index
Australian Equity Focus Basket	A weighted basket of 10-20 ASX-listed 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%)
Bond Fund Tilt (US) Basket	A fixed basket providing exposure to the PIMCO GIS Total Return Bond Fund (60%), S&P 500 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

30 April 2014

ATO references

NO:	1-5E2YNBM
ISSN:	1441-1172
ATOlaw topic:	Income Tax ~~ Product ~~ finance

**© AUSTRALIAN TAXATION OFFICE FOR THE
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).