PR 2013/16A5 - 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 Supplementary Product Disclosure Statements and 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, 16 April 2014, 8 September 2014, 1 April 2015 and 2 April 2015 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
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	A fixed basket providing exposure to the

Basket	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 Equity Focus Basket	A basket comprising at least 2 shares listed on US exchanges with large market capitalisation
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
8 April 2015

ATO references
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