

# ***PR 2013/23A1 - Addendum - Income tax: tax consequences for an investor in a Westpac Retirement Deposit***

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# Addendum

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## Product Ruling

### Income tax: tax consequences for an investor in a Westpac Retirement Deposit

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Product Ruling PR 2013/23 to include a new Product Disclosure Statement and to reflect an amendment made to the Westpac Retirement Deposits.

#### PR 2013/23 is amended as follows:

**1. Paragraph 16**

Omit the second bullet point; substitute:

- draft Product Disclosure Statement for the Deposits, received on 26 November 2013; and Product Disclosure Statement for the Deposits dated 1 November 2015.

**2. Subparagraph 20(a)**

Omit 'of \$50,000'.

This Addendum applies on and from 18 December 2013.

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**Commissioner of Taxation**

16 December 2015

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ATO references

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ATOlaw topic: Income tax ~~ Assessable income ~~ Ordinary income

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