



PR 2014/2W - Income tax: Challenger Care Annuity

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 This document has changed over time. This is a consolidated version of the ruling which was published on *14 January 2015*



Notice of Withdrawal

Product Ruling

Income tax: Challenger Care Annuity

Product Ruling PR 2014/2 is withdrawn with effect from today.

1. Product Ruling PR 2014/2 sets out the Commissioner's view on the income tax consequences for the class of entities defined therein with regard to an investment in a Challenger Care Annuity policy (Annuity) issued by Challenger Life Company Limited and offered under the Product Disclosure Statement dated 24 June 2013.
2. Challenger Limited issued a Market Release on 18 December 2014 stating that the Annuity is discontinued in its current form.
3. PR 2014/2 continues to apply to the defined class of entities in respect to an Annuity purchased on or after 1 July 2013 and on or prior to 18 December 2014.

Commissioner of Taxation

14 January 2015

ATO references

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ATOlaw topic: Income tax ~~ Financial arrangements ~~ Other

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