

PR 2016/7W - Income tax: tax consequences of investing in equities using the Macquarie Geared Equities Investment plus (2013 Product Brochure)



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This document has changed over time. This is a consolidated version of the ruling which was published on *14 February 2018*



Notice of Withdrawal

Product Ruling

Income tax: tax consequences of investing in equities using the Macquarie Geared Equities Investment plus (2013 Product Brochure)

Product Ruling PR 2016/7 is withdrawn with effect from today.

1. Product Ruling PR 2016/7 sets out the Commissioner's view on the income tax consequences for the defined class of entities, referred to as Investors, that acquire GEI Securities under the GEI plus Facility offered under the GEI plus Product Brochure dated 14 August 2013 (2013 Product Brochure).
2. Applications for a GEI plus Facility ceased to be offered under the 2013 Product Brochure on 12 February 2018.
3. PR 2016/7 continues to apply to Investors that had a GEI plus Facility made available to them on or after 1 July 2016 and on or before 12 February 2018, and that otherwise are a member of the defined class of entities to which PR 2016/7 relates.
4. Applications for a GEI plus Facility began being offered under a new GEI plus Product Brochure dated 13 February 2018.
5. PR 2018/3 *Income tax: tax consequences of investing in equities using the Macquarie Geared Equities Investment plus (2018 Product Brochure)* issued on 14 February 2018 and sets out the Commissioner's view on the income tax consequences for the defined class of entities that have had a GEI plus Facility made available to them on or after 13 February 2018 and on or before 30 June 2020.

Commissioner of Taxation
14 February 2018

ATO references

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