



PR 2018/12W - Income tax: Challenger CarePlus Annuity and Insurance

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 This document has changed over time. This is a consolidated version of the ruling which was published on *13 May 2020*



Notice of Withdrawal

Product Ruling

Income tax: Challenger CarePlus Annuity and Insurance

Product Ruling PR 2018/12 is withdrawn with effect from today.

1. PR 2018/12 sets out the Commissioner's view on the income tax consequences for the defined class of entities in relation to Challenger CarePlus (CarePlus), comprised of CarePlus Annuity (Annuity) and CarePlus Insurance (Insurance), offered by Challenger Life Company Limited under the Product Disclosure Statement dated 19 August 2016 (2016 PDS).
2. CarePlus ceased to be offered under the 2016 PDS as of 9 December 2019.
3. PR 2018/12 continues to apply to the defined class of entities in relation to Annuity and Insurance purchased on or after 1 July 2018 and on or before 8 December 2019.
4. CarePlus began being offered under a Product Disclosure Statement dated 9 December 2019.
5. Product Ruling PR 2020/3 *Income tax: Challenger Life Company Limited CarePlus Annuity and Insurance* issued on 8 April 2020 and sets out the Commissioner's view on the income tax consequences for the defined class of entities in relation to Annuity and Insurance purchased on or after 9 December 2019 and on or before 30 June 2022.

Commissioner of Taxation

13 May 2020

ATO references

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