


PR 2018/2A2 - Addendum - Income tax: taxation consequences of investing in Macquarie Equity Lever Instalment Receipts

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Addendum

Product Ruling

Income tax: taxation consequences of investing in Macquarie Equity Lever Instalment Receipts

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Product Ruling PR 2018/2 to incorporate updates to the scheme documents.

PR 2018/2 is amended as follows:

1. Paragraph 2

At the end of the paragraph, insert footnote 1:

¹ From 1 April 2019 the Macquarie Equity Lever Product Disclosure Statement and the Macquarie Bank Limited Financial Services Guide are no longer combined. From 1 April 2019, all references to the PDS in this Product Ruling should therefore not be read to include the Financial Services Guide.

2. Paragraph 16

(a) Omit all dot points; substitute:

- application for a Product Ruling as constituted by documents and information received on 22 November 2017, 20 May 2019 and 27 May 2019
- combined Macquarie Equity Lever Product Disclosure Statement and Financial Services Guide dated 29 September 2017² and Supplementary Product Disclosure Statements dated 30 October 2018 and 24 May 2019, and
- Equity Lever Instalment Receipts Deed dated 20 March 2008 between the Bank and the Security Trustee, as amended by the Supplemental Deeds to the Equity Lever Instalment Receipts Deed dated 1 February 2011, 28 October 2015, 21 September 2017 and 24 May 2019 (Instalment Receipts Deed).

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- (b) After '29 September 2017' in the second bullet point, insert footnote 2:

² From 1 April 2019 the Macquarie Bank Limited Financial Services Guide is no longer combined with the Macquarie Equity Lever Product Disclosure Statement dated 29 September 2017.

3. Paragraph 19

After the word 'list' in subparagraph (b), insert 'or investment menu'.

This Addendum applies before and after date of issue.

Commissioner of Taxation

12 June 2019

ATO references

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