



PR 2019/4W - Income tax: Challenger Guaranteed Annuity (Liquid Lifetime) - 2019

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 This document has changed over time. This is a consolidated version of the ruling which was published on *17 June 2020*



Notice of Withdrawal

Product Ruling

Income tax: Challenger Guaranteed Annuity (Liquid Lifetime) – 2019

Product Ruling PR 2019/4 is withdrawn with effect from today.

1. Product Ruling PR 2019/4 sets out the Commissioner's view on the income tax consequences for the defined class of entities in relation to Challenger Guaranteed Annuity (Liquid Lifetime) (the Annuity), offered by Challenger Life Company Limited under the Product Disclosure Statement dated 6 May 2019 (2019 PDS).
2. The Annuity ceased to be offered under the 2019 PDS as of 1 June 2020.
3. PR 2019/4 continues to apply to the defined class of entities in relation to the Annuity where it was purchased on or after 6 May 2019 and on or before 31 May 2020.
4. From 1 June 2020, the Annuity began being offered under a new Product Disclosure Statement (dated 1 June 2020).
5. PR 2020/6 *Income tax: Challenger Guaranteed Annuity (Liquid Lifetime) – 2020* issued on 10 June 2020 and sets out the Commissioner's view on the income tax consequences for the defined class of entities in relation to the Annuity where it is purchased on or after 1 June 2020 and on or before 30 June 2023.

Commissioner of Taxation

17 June 2020

ATO references

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