



PR 2006/109W - Income tax: tax consequences of investing in ABN AMRO Self Funding Instalment Warrants SZB Series 2006 Product Disclosure Statement - cash applicants and secondary market purchasers

 This cover sheet is provided for information only. It does not form part of *PR 2006/109W - Income tax: tax consequences of investing in ABN AMRO Self Funding Instalment Warrants SZB Series 2006 Product Disclosure Statement - cash applicants and secondary market purchasers*

 This document has changed over time. This is a consolidated version of the ruling which was published on 4 July 2007



Notice of Withdrawal

Product Ruling

Income tax: tax consequences of investing in ABN AMRO Self Funding Instalment Warrants SZB Series 2006 Product Disclosure Statement – cash applicants and secondary market purchasers

Product Ruling PR 2006/109 is withdrawn with effect from 1 July 2007.

1. Product Ruling PR 2006/109 sets out the Commissioner's view on the income tax consequences for entities participating in the ABN AMRO Self Funding Instalment Warrants SZB Series 2006 Product Disclosure Statement for cash applicants and secondary market purchasers.
2. From 1 July 2007, the recently enacted Division 247 of the *Income Tax Assessment Act 1997* applies a different methodology for calculating the cost of capital protection for entities in the ABN AMRO Self Funding Instalment Warrants SZB Series. PR 2006/109 therefore has no application to entities entering into the ABN AMRO Self Funding Instalment Warrants SZB Series on or after 1 July 2007.

Commissioner of Taxation
4 July 2007

ATO references

NO: 2006/20258
ISSN: 1441-1172
ATOlaw topic: Income Tax ~~ Product ~~ finance