



Erratum

Taxation Determination

Income tax: consolidation: capital gains: may roll-over relief under Subdivision 126-B of the *Income Tax Assessment Act 1997* be available where three or more eligible tier-1 companies, without any wholly-owned subsidiaries, are restructured such that one of the eligible tier-1 companies becomes a wholly-owned subsidiary of one of the other eligible tier-1 companies and a choice to form a MEC group is made for that same day?

This Erratum corrects the date of issue of Draft Taxation Determination TD 2005/D41.

TD 2005/D41 is corrected as follows:

1. Date of issue

Delete '12 September 2005', substitute '12 October 2005'.

This Erratum applies on and from 12 October 2005.

Commissioner of Taxation
26 October 2005

ATO references

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