CR 2002/81A - Addendum - Income tax: capital gains: demerger roll-over relief for shareholders: demerger of WMC Ltd

This cover sheet is provided for information only. It does not form part of CR 2002/81A - Addendum - Income tax: capital gains: demerger roll-over relief for shareholders: demerger of WMC Ltd

Usew the consolidated version for this notice.



FOI status: may be released

Page 1 of 1

Addendum

Income tax: capital gains: demerger roll-over relief for shareholders: demerger of WMC Ltd

This Addendum amends Class Ruling CR 2002/81 to clarify the date on which the Ruling is withdrawn.

Class Ruling CR 2002/81 is amended as follows:

Omit paragraph 9 and substitute with the following:

9. The Ruling is withdrawn from 30 June 2003.

Commissioner of Taxation

4 December 2002

ATO References NO: 2002/011971 ISSN: 1445 2014