

# ***CR 2004/38A - Addendum - Income tax: Off-Market Share Buy-Back: Telstra Corporation Limited***

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# Addendum

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## Class Ruling

### Income tax: Off-Market Share Buy-Back: Telstra Corporation Limited

This Addendum amends Class Ruling CR 2004/38 to clarify the shareholders who are excluded from the class of persons to whom the Class Ruling applies. Specifically, this Addendum is being issued to exclude shareholders who acquired Telstra Shares referred to as:

- TESOP 97 Loan Shares;
- TESOP 97 Extra Loan Shares;
- TESOP 97 Extra Non-Loan Shares;
- TESOP 99 Loan Shares; and
- TESOP 99 Extra Shares,

under either or both Telstra Employee Share Ownership Plan No.1 1997 or Telstra Employee Share Ownership Plan No.2 1999 from the class of persons to whom Class Ruling CR 2004/38 applies.

#### **CR 2004/38 is amended as follows:**

##### **Class of persons**

##### **Paragraph 4**

(a) After 'TESOP No. 2 1999' in the first sentence insert 'those shares being:

- TESOP 97 Loan Shares;
- TESOP 97 Extra Loan Shares;
- TESOP 97 Extra Non-Loan Shares;
- TESOP 99 Loan Shares; and
- TESOP 99 Extra Shares'.

(b) Omit 'which is issuing shortly after this one'; substitute 'CR 2004/57'.

This Addendum applies on and from 21 April 2004.

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**Commissioner of Taxation**

2 June 2004

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ATO references

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