


CR 2007/29A - Addendum - Income tax: capital gains - roll-over relief - acquisition of land for Traveston Crossing and Wyaralong Dams

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Addendum

Class Ruling

Income tax: capital gains – roll-over relief – acquisition of land for Traveston Crossing and Wyaralong Dams

This Addendum amends Class Ruling CR 2007/29 to extend the date of effect of the ruling to 30 June 2010. Queensland Water Infrastructure Pty Ltd requested the extension to finalise all of the land acquisitions required in respect of the development of the Water Projects.

CR 2007/29 is amended as follows:

1. Paragraph 10

Omit the first sentence; substitute:

This Ruling applies from 1 July 2006 to 30 June 2010.

2. Paragraph 15

Omit last two dot points; substitute:

- Queensland Government press releases of June and July 2006 announcing the proposed construction of the Water Projects;
- Correspondence from AAR to the Tax Office between 24 January 2007 and 21 March 2007; and
- Correspondence from AAR to the Tax Office dated 17 September 2008.

This Addendum applies on and from 1 July 2008.

Commissioner of Taxation
12 November 2008

ATO references

NO: 2006/20258

ISSN: 1445-2014

ATOlaw topic: Income Tax ~~ Capital Gains Tax ~~ roll-overs - other