

CR 2007/37ER - Erratum - Income tax: off-market share buy-back: Corporate Express Australia Limited

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Erratum

Class Ruling

Income tax: off-market share buy-back: Corporate Express Australia Limited

This Erratum corrects Class Ruling CR 2007/37 to reflect the correct percentage of shares tendered bought back in excess of the Priority Parcel under the scale back mechanism.

CR 2007/37 is corrected as follows:

1. Paragraph 29

Omit the fourth dot-point; substitute:

- shares tendered at a tender discount of 14% or as a final price tender were accepted, subject to a scale back. The scale back mechanism set out at paragraphs 23 to 25 of this Ruling was applied which resulted in successful shareholders having 60.95% of their shares tendered in excess of the Priority Parcel bought back;

Commissioner of Taxation

16 May 2007

ATO references

NO: 2006/20258

ISSN: 1445-2014

ATOlaw topic: Income Tax ~~ Entity specific matters ~~ share buy-backs