

CR 2008/15ER - Erratum - Income tax: scrip for scrip: exchange of shares in Home Building Society Ltd for shares in Bank of Queensland Ltd

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Erratum

Class Ruling

Income tax: scrip for scrip: exchange of shares in Home Building Society Ltd for shares in Bank of Queensland Ltd

This Erratum corrects typographical errors in paragraphs 94 and 102 of Class Ruling CR 2008/15.

CR 2008/15 is corrected as follows:

1. Paragraph 94

Omit 'subdivision 110-B'; substitute 'Subdivision 110-B'.

2. Paragraph 102

Omit '84' from the calculation; substitute '844'.

This Erratum applies on and from 5 March 2008.

Commissioner of Taxation

26 March 2008

ATO references

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ATOlaw topic: Income Tax ~ Capital Gains Tax ~ roll-overs - scrip for scrip

Income Tax ~ Capital Gains Tax ~ CGT event A1 - disposal of a CGT asset