


CR 2010/14ER - Erratum - Income tax: Seven Group Holdings Limited - Issue of Transferable Extendable Listed Yield Shares 4

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Erratum

Class Ruling

Income tax: Seven Group Holdings Limited – Issue of Transferable Extendable Listed Yield Shares 4

This Erratum corrects an error with the page status of some pages of Class Ruling CR 2010/14.

CR 2010/14 is corrected as follows:

1. Pages 2 to 7 inclusive

Omit 'not' from the page status.

This Erratum applies on and from 12 May 2010.

Commissioner of Taxation

26 May 2010

ATO references

NO:

ISSN: 1445-2014

ATOLaw topic: Income Tax ~ Assessable income ~ dividend, interest and royalty income
Income Tax ~ Capital Gains Tax ~ CGT events C1 to C3 – end of a CGT asset
Income Tax ~ Capital Gains Tax ~ CGT events H1 and H2 – special capital receipts
Income Tax ~ Capital Gains Tax ~ cost base and reduced cost base
Income Tax ~ Tax integrity measures ~ debt and equity interests
Income Tax ~ Tax integrity measures ~ dividend streaming and demerger benefits
Income Tax ~ Tax integrity measures ~ dividend stripping
Income Tax ~ Tax integrity measures ~ qualified persons – franking credits
Income Tax ~ Tax offsets, credits and benefits ~ franking tax offset