


# ***CR 2011/42A1 - Addendum - Income tax: scrip for scrip rollover: exchange of shares and options in Sensear Pty Ltd for shares and options in Sensear Holdings Pty Ltd***

 This cover sheet is provided for information only. It does not form part of *CR 2011/42A1 - Addendum - Income tax: scrip for scrip rollover: exchange of shares and options in Sensear Pty Ltd for shares and options in Sensear Holdings Pty Ltd*

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## Addendum

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### Class Ruling

#### Income tax: scrip for scrip rollover: exchange of shares and options in Sensear Pty Ltd for shares and options in Sensear Holdings Pty Ltd

This Addendum amends Class Ruling CR 2011/42 to extend the application of the Ruling so that it applies until 30 June 2012.

#### **CR 2011/42 is amended as follows:**

##### **1. Paragraph 7**

Omit the paragraph; substitute:

7. This Ruling applies from 1 July 2010 to 30 June 2012. The Ruling continues to apply after 30 June 2012 to all entities within the specified class who entered into the specified scheme during the term of the Ruling. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

This Addendum applies on and from 29 June 2011.

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**Commissioner of Taxation**  
29 June 2011

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#### ATO references

NO: 1-32YCJVD  
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ATOLaw topic: Income Tax ~ Capital Gains Tax ~ CGT event A1 - disposal of a CGT asset  
Income Tax ~ Capital Gains Tax ~ CGT events C1 to C3 - end of a CGT asset  
Income Tax ~ Capital Gains Tax ~ roll-overs - scrip for scrip