CR 2014/8ER1 - Erratum - Income tax: demerger of McAleese Limited by TTG Pty Ltd

Units cover sheet is provided for information only. It does not form part of CR 2014/8ER1 - Erratum - Income tax: demerger of McAleese Limited by TTG Pty Ltd

Uiew the <u>consolidated version</u> for this notice.

Australian Government



Australian Taxation Office

Class Ruling CR 2014/8 Page 1 of 2

Erratum

Class Ruling

Income tax: demerger of McAleese Limited by TTG Pty Ltd

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. This Erratum corrects Class Ruling CR 2014/8 to reflect final figures and timing of the approved restructure.

CR 2014/8 is corrected as follows:

1. Paragraph 16

Omit '578,670'; Substitute '552,831'.

2. Paragraph 18

Insert at the end of the paragraph 'just prior to the demerger'.

3. Paragraph 20

Omit '\$1,379,065'; Substitute '\$1,317,486'.

4. Paragraph 25

Omit '\$1,379,065'; Substitute '\$1,317,486'.

5. Paragraph 56

Omit '\$1,379,065'; Substitute '\$1,317,486'.

This Erratum applies on and from 1 July 2013.

Commissioner of Taxation 9 April 2014

Class Ruling CR 2014/8

Page 2 of 2

ATO references

NO:	1-5BWSCHT
ISSN:	1445-2014
ATOlaw topic:	Income Tax ~~ Return of Capital Income Tax ~~ Capital Gains Tax ~~ CGT events G1 to G3
	Income Tax ~~ Capital Gains Tax ~~ CGT events G1 to G3
	– shares
	Income Tax ~~ Capital Gains Tax ~~ demerger relief

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).