


# ***CR 2018/31A1 - Addendum - Income tax: sale of Westfield Group stapled securities to Unibail-Rodamco SE - capital gains consequences***

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## Addendum

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### Class Ruling

#### Income tax: sale of Westfield Group stapled securities to Unibail-Rodamco SE – capital gains consequences

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2018/31 to provide Eligible Westfield Group stapled security holders with a link to a calculator on the ATO website that they can choose to use to help them to apply the Class Ruling. It also corrects paragraphs 26, 53 and 62 to update two numbers representing part of the capital proceeds received by Eligible Westfield Group stapled security holders.

#### **CR 2018/31 is amended as follows:**

**1. Paragraph 4**

Insert the following at the end of paragraph 4 'An Eligible Westfield Group stapled security holder can choose to use the calculator at the following webpage to work out the income tax outcomes of applying this Ruling.

<https://www.ato.gov.au/Calculators-and-tools/Westfield-Group---2018-Calculator-Instructions/> '.

**2. Paragraph 26**

- (a) Omit '0.0063978'; substitute '0.0063987'.
- (b) Omit '0.0120422'; substitute '0.0120413'.

**3. Paragraph 53**

Omit '0.0063978'; substitute '0.0063987'.

**4. Paragraph 62**

Omit '0.0120422'; substitute '0.0120413'.

This Addendum applies on and from 1 July 2017.

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**Commissioner of Taxation**

25 July 2018

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ATO references

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ATOlaw topic: Income tax ~~ Assessable income ~~ Dividend income  
~~ Dividend income  
Income tax ~~ Capital gains tax ~~ Capital proceeds  
Income tax ~~ Capital gains tax ~~ CGT events ~~ CGT  
event A1 – disposal of a CGT asset  
Income tax ~~ Capital gains tax ~~ Cost base and  
reduced cost base  
Income tax ~~ Capital gains tax ~~ Rollovers ~~ Scrip for  
scrip – Subdivision 124-M

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