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

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Addendum

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.

Commissioner of Taxation
25 July 2018

ATO references

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