


CR 2018/35A1 - Addendum - Income tax: CSL Limited Non-Executive Director Rights Plan

 This cover sheet is provided for information only. It does not form part of *CR 2018/35A1 - Addendum - Income tax: CSL Limited Non-Executive Director Rights Plan*

 View the [consolidated version](#) for this notice.



Addendum

Class Ruling

Income tax: CSL Limited Non-Executive Director Rights Plan

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2018/35 to replace paragraph 55 and references in the tables.

CR 2018/35 is amended as follows:

1. Content table

Omit the table; substitute:

Contents	Para
LEGALLY BINDING SECTION:	
Summary – what this Ruling is about	1
Date of effect	10
Scheme	12
Ruling	46
NOT LEGALLY BINDING SECTION:	
Appendix 1:	
<i>Explanation</i>	53
Appendix 2:	
<i>Detailed contents list</i>	79

2. Paragraph 55

Omit paragraph 55; substitute:

55. On 1 July 2018, rights are acquired but they are only beneficial interests in rights that will later become rights to acquire beneficial interests in CSL shares. This is because the number of rights cannot be ascertained until the calculation occurs at a later point in time, as outlined in paragraphs 21 and 22 of this Ruling. Upon completion of the calculation, the number of rights is ascertained and therefore become rights to acquire CSL shares.

3. Appendix 2 – Detailed contents list

Omit 'What this Ruling is about'; substitute 'Summary – what this Ruling is about'.

This Addendum applies on and from 15 August 2018.

Commissioner of Taxation

7 November 2018

ATO references

NO: 1-G8UTPSU

ISSN: 2205–5517

ATOlaw topic: Income tax ~~ Assessable income ~~ Employee share schemes ~~ Other

BSL: PGI

© 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).