



Addendum

Class Ruling

Western I.V.F. Pty Ltd – scrip for scrip roll-over

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2021/101 to insert some factual changes to the scheme.

CR 2021/101 is amended as follows:

1. Paragraph 21

Omit the paragraph; substitute:

WIVF has shareholders, holding a total of 600,000 shares, that are all Australian residents and not related to each other.

2. Paragraph 23

Omit the last dot point; substitute:

- 75.72% cash and 24.28% scrip in CHA.

3. Paragraph 24

Omit the words '\$25.2 million'; substitute '\$22,190,000'.

This Addendum applies from 1 July 2021.

Commissioner of Taxation

4 May 2022

ATO references

NO:	1-SVDUUD0
ISSN:	2205-5517
BSL:	PW
ATOLaw topic:	Income tax ~~ Capital gains tax ~~ CGT events ~~ CGT event A1 - disposal of a CGT asset
	Income tax ~~ Capital gains tax ~~ Rollovers ~~ Scrip for scrip - Subdivision 124-M

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