

# ***CR 2021/101A1 - Addendum - Western I.V.F. Pty Ltd - scrip for scrip roll-over***

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# Addendum

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## 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.

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**Commissioner of Taxation**

4 May 2022

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ATO references

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124-M

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