

CR 2025/2A - Addendum - DBG Global Enterprises Pty Ltd - customer equity scheme

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Addendum

Class Ruling

DBG Global Enterprises Pty Ltd – customer equity scheme

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling 2025/2 to reflect changes to the terms of the customer equity scheme.

CR 2025/2 is amended as follows:

1. Paragraph 7

- (a) Omit '2025'; substitute '2026'.
- (b) Omit '2030'; substitute '2031'.

2. Paragraph 20

In the heading, omit 'redeemable preference shares'; substitute 'RPS'.

3. Paragraph 55

- (a) In the first dot point, omit '(within prescribed timeframes)'.
- (b) In the first dot point, after 'Head Office pharmacy group', insert '; there is no prescribed number nor any limit on the number of RPS that may be transferred by the Head Office to a Group Pharmacy'.

After '\$0.01 per RPS', omit the bracket.

4. Paragraph 57

In the third dot point, omit 'elapse or time'; substitute 'elapse of time'.

5. Paragraph 59

Omit 'Although it is intended that the RPS will be redeemed by the fifth anniversary of the Issue Date of the RPS and DBG is committed to implementing the CES, the final redemption date can be postponed indefinitely.'

6. Paragraph 73

Omit 'Liquidity'; substitute 'Redemption'.

This Addendum applies from 1 July 2026.

Commissioner of Taxation
19 August 2026

ATO references

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