


***TD 2006/9ER1 - Erratum - Income tax: capital gains tax: scrip for scrip roll-over: is the reference to a roll-over in paragraph 124-795(2)(a) of the Income Tax Assessment Act 1997 limited to a replacement asset roll-over listed in section 112-115 of the Income Tax Assessment Act 1997 or to a same asset roll-over listed in section 112-150 of the Income Tax Assessment Act 1997?***

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## Erratum

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### Taxation Determination

Income tax: capital gains tax: scrip for scrip roll-over: is the reference to a roll-over in paragraph 124-795(2)(a) of the *Income Tax Assessment Act 1997* limited to a replacement asset roll-over listed in section 112-115 of the *Income Tax Assessment Act 1997* or to a same asset roll-over listed in section 112-150 of the *Income Tax Assessment Act 1997*?

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Taxation Determination TD 2006/9 to amend outdated ATO view references.

#### TD 2006/9 is corrected as follows:

**1. Paragraph 5**

Omit the paragraph; substitute:

5. This Determination applies to years commencing both before and after its date of issue. However, it does not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of the Determination (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

**2. Related Rulings/Determinations'**

Omit 'TR 92/20'; substitute 'TR 2006/10'.

This Erratum applies on and from 3 April 2013.

# TD 2006/9

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**Commissioner of Taxation**

3 April 2013

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ATO references

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ATOlaw topic: Income Tax ~~ Capital Gains Tax ~~ roll-overs - scrip for scrip