# TR 2005/19ER - Erratum - Income tax: scrip for scrip roll-over arrangements - application of Subdivision 124-M of the Income Tax Assessment Act 1997 - Part IVA of the Income Tax Assessment Act 1936

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# **Erratum**

# **Taxation Ruling**

Income tax: scrip for scrip roll-over arrangements – application of Subdivision 124-M of the *Income Tax Assessment Act 1997* – Part IVA of the *Income Tax Assessment Act 1936* 

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects a legislative reference in Taxation Ruling TR 2005/19.

TR 2005/19 is corrected as follows:

## 1. Paragraph 48

Omit 'paragraph 124-780(3)(a)'; substitute 'paragraph 124-780(3)(d)'.

This Erratum applies from both before and after its date of issue.

### **Commissioner of Taxation**

15 July 2020

ATO references

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

Subdivision 124-M

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