# CR 2004/96A - Addendum - Income tax: Lend Lease Corporation Limited: Employee Share Scheme: Cessation Time

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## Addendum

### **Class Ruling**

Income tax: Lend Lease Corporation Limited: Employee Share Scheme:

Cessation Time

This Addendum amends Class Ruling CR 2004/96 to reflect the granting of an additional period of time during which the class of persons to whom the Ruling applies may participate in the withdrawal arrangement as described in paragraphs 20 to 24 of the Arrangement section of that Ruling.

#### CR 2004/96 is amended as follows:

#### 1. Paragraph 9

Omit the first sentence 'This ruling applies to the 2004/2005 year of income.' and substitute 'This Ruling has effect from 8 September 2004.'.

#### 2. Paragraph 10

Omit the first sentence 'This ruling is withdrawn and ceases to have effect after 30 June 2005.' and substitute 'This Ruling is withdrawn and ceases to have effect after 30 June 2006.'.

### 3. Paragraph 20

Omit the paragraph and substitute:

20. In terms of the proposed withdrawal arrangement, LLC proposes to invite Participating Employees with an interest in shares held by the trustees of the Plan to apply for a once-only opportunity to withdraw up to 80% of their matured shares during a specified period ending on 30 June 2006.

This Addendum applies from 8 September 2004.

#### **Commissioner of Taxation**

21 September 2005

ATO references

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schemes