


CR 2007/114ER - Erratum - Income tax: scrip for scrip: acquisition of Coles Group Limited by Wesfarmers Limited

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Erratum

Class Ruling

Income tax: scrip for scrip: acquisition of Coles Group Limited by Wesfarmers Limited

This Erratum corrects two typographical errors in paragraphs 17 and 107 of Class Ruling CR 2007/114.

CR 2007/114 is corrected as follows:

1. Paragraph 17

Omit '\$2.9853'; substitute '\$2.9583'.

2. Paragraph 107

Omit the formula; substitute:

$$\text{Cost Base of Coles shares} \times \text{cash consideration} / (\text{Value of share consideration} \textit{ plus cash consideration})$$

This Erratum applies on and from 7 November 2007.

Commissioner of Taxation

23 January 2008

ATO references

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ATOlaw topic: Income Tax ~ Capital Gains Tax ~ CGT event A1 - disposal of a CGT asset
Income Tax ~ Capital Gains Tax ~ roll-overs - scrip for scrip
Income Tax ~ Tax integrity measures ~ dividend stripping
Income Tax ~ Tax integrity measures ~ qualified persons - franking credits