


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

 This cover sheet is provided for information only. It does not form part of *CR 2007/114ER - Erratum - Income tax: scrip for scrip: acquisition of Coles Group Limited by Wesfarmers Limited*

 View the [consolidated version](#) for this notice.



# 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:

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

This Erratum applies on and from 7 November 2007.

---

**Commissioner of Taxation**  
23 January 2008

---

ATO references

NO: 2006/20258

ISSN: 1445-2014

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