

# ***CR 2008/15ER - Erratum - Income tax: scrip for scrip: exchange of shares in Home Building Society Ltd for shares in Bank of Queensland Ltd***

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# Erratum

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## Class Ruling

### Income tax: scrip for scrip: exchange of shares in Home Building Society Ltd for shares in Bank of Queensland Ltd

This Erratum corrects typographical errors in paragraphs 94 and 102 of Class Ruling CR 2008/15.

**CR 2008/15 is corrected as follows:**

**1. Paragraph 94**

Omit 'subdivision 110-B'; substitute 'Subdivision 110-B'.

**2. Paragraph 102**

Omit '84' from the calculation; substitute '844'.

This Erratum applies on and from 5 March 2008.

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**Commissioner of Taxation**

26 March 2008

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ATO references

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

Income Tax ~~ Capital Gains Tax ~~ CGT event A1 - disposal of a CGT asset