


# ***CR 2010/14ER - Erratum - Income tax: Seven Group Holdings Limited - Issue of Transferable Extendable Listed Yield Shares 4***

 This cover sheet is provided for information only. It does not form part of *CR 2010/14ER - Erratum - Income tax: Seven Group Holdings Limited - Issue of Transferable Extendable Listed Yield Shares 4*

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# Erratum

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## Class Ruling

### Income tax: Seven Group Holdings Limited – Issue of Transferable Extendable Listed Yield Shares 4

This Erratum corrects an error with the page status of some pages of Class Ruling CR 2010/14.

#### **CR 2010/14 is corrected as follows:**

**1. Pages 2 to 7 inclusive**

Omit 'not' from the page status.

This Erratum applies on and from 12 May 2010.

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#### **Commissioner of Taxation**

26 May 2010

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#### ATO references

NO:

ISSN: 1445-2014

ATOlaw topic: Income Tax ~~ Assessable income ~~ dividend, interest and royalty income  
Income Tax ~~ Capital Gains Tax ~~ CGT events C1 to C3 – end of a CGT asset  
Income Tax ~~ Capital Gains Tax ~~ CGT events H1 and H2 – special capital receipts  
Income Tax ~~ Capital Gains Tax ~~ cost base and reduced cost base  
Income Tax ~~ Tax integrity measures ~~ debt and equity interests  
Income Tax ~~ Tax integrity measures ~~ dividend streaming and demerger benefits  
Income Tax ~~ Tax integrity measures ~~ dividend stripping  
Income Tax ~~ Tax integrity measures ~~ qualified persons – franking credits  
Income Tax ~~ Tax offsets, credits and benefits ~~ franking tax offset