


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

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Erratum

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.

Commissioner of Taxation

26 May 2010

ATO references

NO:

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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