


CR 2011/109ER - Erratum - Income tax: CSR Limited - CSR Universal Share Ownership Plan - Sale of Sucrogen Ltd and Return of Capital

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Erratum

Class Ruling

Income tax: CSR Limited – CSR Universal Share Ownership Plan – Sale of Sucrogen Ltd and Return of Capital

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953* and corrects typographical errors and omissions in paragraph 66 and to the Legislative References on page 23 of Class Ruling CR 2011/109.

CR 2011/109 is corrected as follows:

1. Paragraph 66

Omit 'IT(TP)A 997'; substitute 'IT(TP)A 1997'.

2. Legislative References

(a) Omit:

- IT(TP)A 1997 Subdiv 83A-C

(b) Omit the second occurrence of:

- IT(TP)A 1997 83A-5(4)(c)

(c) Insert:

- ITAA 1997 Subdiv 83A-C
- Tax Laws Amendment (2009 Budget Measures No. 2) Act 2009 Sch 1 Item 86

This Erratum applies on and from 21 December 2011.

Commissioner of Taxation

8 February 2012

ATO references

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ATOLaw topic: Income tax ~~ Assessable income ~~ employee share schemes
Income Tax ~~ Capital Gains Tax ~~ employee share schemes