


# ***CR 2012/115A1 - Addendum - Income tax: proposed return of capital: CSG Limited***

 This cover sheet is provided for information only. It does not form part of *CR 2012/115A1 - Addendum - Income tax: proposed return of capital: CSG Limited*

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



---

# Addendum

---

## Class Ruling

### Income tax: proposed return of capital: CSG Limited

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2012/115 to reflect a variation to the quantum of the proposed return of capital and the relevant dates in relation to the proposed return of capital.

#### **CR 2012/115 is amended as follows:**

**1. Paragraph 17**

Omit the paragraph; substitute:

17. CSG proposes to make a \$25 million return of capital (nine cents per share), funded from proceeds received on the sale of the Technology Solutions division, subject to satisfaction of certain conditions.

**2. Paragraph 18**

Omit the paragraph; substitute:

18. CSG stated that the return of capital to shareholders is due to the surplus capital funds in the company as a result of the sale of the Technology Solutions division and is subject to shareholder approval at the Extraordinary General Meeting to be held on 3 April 2013.

**3. Paragraph 21**

Omit the paragraph; substitute:

21. The proposed Record Date for the return of capital is 11 April 2013. Payment of the proposed return of capital is expected to be made on 18 April 2013.

This Addendum applies on and from 1 July 2012.

---

**Commissioner of Taxation**  
3 April 2013

---

ATO references

NO: 1-4KT7E1S  
ISSN: 1445-2014  
ATOlaw topic: Income tax – Return of capital