

# ***CR 2012/98ER1 - Erratum - Income tax: Whitefield - allotment of convertible resettable preference shares (CRPS)***

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# Erratum

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## Class Ruling

### Income tax: Whitefield - allotment of convertible resettable preference shares (CRPS)

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects a typographical error in Class Ruling CR 2012/98.

#### **CR 2012/98 is corrected as follows:**

**1. Paragraph 47**

Omit from the heading 'toh'; substitute 'to'.

**2. Case references**

Omit:

- Commissioner of Taxation v. McNeil (2007) 64 ATR 431; (2007) 2007 ATC 4223; (2007) 229 CLR 656

Substitute:

- Commissioner of Taxation v. McNeil (2007) 229 CLR 656; 2007 ATC 4223; (2007) 64 ATR 431

This Erratum applies on and from 31 October 2012.

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#### **Commissioner of Taxation**

5 December 2012

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#### ATO references

NO: 1-4DBWTT4  
ISSN: 1445-2014  
ATOLaw topic: Income Tax ~~ Assessable income ~~ dividend, interest and royalty income  
Income Tax ~~ Capital Gains Tax ~~ CGT event – general  
Income Tax ~~ Capital Gains Tax ~~ cost base and reduced cost base  
Income Tax ~~ Entity specific matters ~~ franking of dividends – company matters