

CR 2013/15A1 - Addendum - Income tax: Leighton Holdings Limited Equity Incentive Plan

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Addendum

Class Ruling

Income tax: Leighton Holdings Limited Equity Incentive Plan

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2013/15 to reflect that cash payments are only made by the Participant's employing entity.

CR 2013/15 is amended as follows:

1. Paragraph 26

Omit the paragraph; substitute:

26. The cash payment in lieu of notional accrued dividends will be made to the Participant by the Participant's employing entity, through the payroll on the next available pay run following vesting (Notional Dividend payment).

2. Paragraph 39

Omit from the first sentence the words 'method A'.

3. Paragraph 40

Omit the paragraph.

4. Paragraph 76

Omit from the first sentence the words 'method A'.

5. Paragraph 77

Omit the paragraph.

This Addendum applies on and from 1 January 2018.

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ATO references

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