



CR 2013/93ER - Erratum - Income tax: National Australia Bank Limited - issue of convertible preference shares II

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Erratum

Class Ruling

Income tax: National Australia Bank Limited - issue of convertible preference shares II

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Class Ruling CR 2013/93 to reflect changes made in the replacement Prospectus.

CR 2013/93 is corrected as follows:

1. Paragraph 14

Omit the second dot point, substitute:

- Replacement Prospectus relating to the Offer of NAB CPS II lodged with the Australian Securities and Investments Commission (ASIC) on 20 November 2013 (Prospectus).

2. Paragraph 18

Omit '\$750 million'; substitute '\$1.5 billion'.

3. Paragraph 33

Omit '**Margin** (expressed as a percentage per annum) means the margin specified in, or determined in accordance with, the Bookbuild.'; substitute: '**Margin** is 3.25% as determined under the Bookbuild.'

This Erratum applies on and from 11 December 2013.

Commissioner of Taxation

11 December 2013

ATO references

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ATOlaw topic: Income Tax – Assessable income – dividend, interest and royalty income

Income Tax – Capital Gains Tax – cost base and reduced cost base

Income Tax – Capital Gains Tax – CGT event – general

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