CR 2014/8ER1 - Erratum - Income tax: demerger of McAleese Limited by TTG Pty Ltd

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Erratum

Class Ruling

Income tax: demerger of McAleese Limited by TTG Pty Ltd

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. This Erratum corrects Class Ruling CR 2014/8 to reflect final figures and timing of the approved restructure.

CR 2014/8 is corrected as follows:

Paragraph 16

Omit '578,670'; Substitute '552,831'.

2. Paragraph 18

Insert at the end of the paragraph 'just prior to the demerger'.

3. Paragraph 20

Omit '\$1,379,065'; Substitute '\$1,317,486'.

4. Paragraph 25

Omit '\$1,379,065'; Substitute '\$1,317,486'.

5. Paragraph 56

Omit '\$1,379,065'; Substitute '\$1,317,486'.

This Erratum applies on and from 1 July 2013.

Commissioner of Taxation

9 April 2014

Class Ruling

CR 2014/8

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ATO references

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ATOlaw topic:	Income Tax ~~ Return of Capital
	Income Tax ~~ Capital Gains Tax ~~ CGT events G1 to G3
	- shares
	Income Tax ~~ Capital Gains Tax ~~ demerger relief

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