


# ***CR 2025/4ER2 - Erratum - Boral Limited - compulsory acquisition - exchange of shares for shares in SGH Limited***

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# Erratum

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## Class Ruling

### Boral Limited – compulsory acquisition – exchange of shares for shares in SGH Limited

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This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects typographical and citation errors in Class Ruling CR 2025/4.

CR 2025/4 is corrected as follows:

**1. Appendix – Explanation**

In the Table of Contents, omit ‘*Section 177EA*’; substitute ‘*Section 177EA of the ITAA 1936*’.

**2. Paragraph 113**

In the heading, omit ‘*Section 177EA*’; substitute ‘*Section 177EA of the ITAA 1936*’.

**3. Paragraph 144**

Omit ‘ $\$5.00 \times (\$1.44 \div (\$4.1404362719 \times \$1.44))$ ’; substitute ‘ $\$5.00 \times (\$1.44 \div (\$4.1404362719 + \$1.44))$ ’.

This Erratum applies from 29 January 2025.

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**Commissioner of Taxation**

19 February 2025

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ATO references

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