


***TD 2005/D40ER - Erratum - Income tax:  
consolidation: capital gains: may roll-over relief  
under Subdivision 126-B of the Income Tax  
Assessment Act 1997 be available where two eligible  
tier-1 companies, without any wholly-owned  
subsidiaries, are restructured such that one of the  
eligible tier-1 companies becomes a wholly-owned  
subsidiary of the other eligible tier-1 company?***

 This cover sheet is provided for information only. It does not form part of *TD 2005/D40ER - Erratum - Income tax: consolidation: capital gains: may roll-over relief under Subdivision 126-B of the Income Tax Assessment Act 1997 be available where two eligible tier-1 companies, without any wholly-owned subsidiaries, are restructured such that one of the eligible tier-1 companies becomes a wholly-owned subsidiary of the other eligible tier-1 company?*



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## Erratum

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### Taxation Determination

Income tax: consolidation: capital gains: may roll-over relief under Subdivision 126-B of the *Income Tax Assessment Act 1997* be available where two eligible tier-1 companies, without any wholly-owned subsidiaries, are restructured such that one of the eligible tier-1 companies becomes a wholly-owned subsidiary of the other eligible tier-1 company?

This Erratum corrects the date of issue of Draft Taxation Determination TD 2005/D40.

**TD 2005/D40 is corrected as follows:**

**1. Date of issue**

Delete '12 September 2005', substitute '12 October 2005'.

This Erratum applies on and from 12 October 2005.

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**Commissioner of Taxation**

26 October 2005

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ATO references

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ATOlaw topic: Income Tax ~~ Capital Gains Tax ~~ roll-overs - intra-group  
Income Tax ~~ Consolidation ~~ companies