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?

Draft Taxation Determination

TD 2005/D40

FOI status: may be released Page 1 of 1

Erratum

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.

Commissioner of Taxation

26 October 2005

ATO references

NO: 2003/11684 ISSN: 1038-8982

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

Income Tax ~~ Consolidation ~~ companies