


CR 2003/90ER - Notice of Erratum - Income tax: capital gains: scrip for scrip roll-over: exchange of units in AMP Diversified Property Trust for units in Stockland Trust

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Erratum

Class Ruling

Income tax: capital gains: scrip for scrip
roll-over: exchange of units in AMP
Diversified Property Trust for units in
Stockland Trust

This Erratum corrects Class Ruling CR 2003/90. The words in brackets at paragraph 44 refer to a 'disposal *of* Stockland'. These words should read 'disposal *to* Stockland'. This Erratum corrects this error.

CR 2003/90 is corrected as follows:

1. Paragraph 44

In the bracketed words, omit 'of Stockland' and replace with 'to Stockland'. The paragraph should now read:

'In working out the capital gain attributable to their ineligible proceeds, an ADP unitholder deducts from those proceeds a reasonable portion of the cost base of their ADP unit (just before the disposal to Stockland). The remaining cost base is taken into account in working out the cost base of the replacement Stockland Trust unit'.

Commissioner of Taxation
29 October 2003

ATO references

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