


# ***CR 2007/37ER - Erratum - Income tax: off-market share buy-back: Corporate Express Australia Limited***

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# Erratum

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## Class Ruling

### Income tax: off-market share buy-back: Corporate Express Australia Limited

This Erratum corrects Class Ruling CR 2007/37 to reflect the correct percentage of shares tendered bought back in excess of the Priority Parcel under the scale back mechanism.

#### **CR 2007/37 is corrected as follows:**

##### **1. Paragraph 29**

Omit the fourth dot-point; substitute:

- shares tendered at a tender discount of 14% or as a final price tender were accepted, subject to a scale back. The scale back mechanism set out at paragraphs 23 to 25 of this Ruling was applied which resulted in successful shareholders having 60.95% of their shares tendered in excess of the Priority Parcel bought back;

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**Commissioner of Taxation**

16 May 2007

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#### ATO references

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ATOlaw topic: Income Tax ~~ Entity specific matters ~~ share buy-backs