


# ***CR 2010/46A1 - Addendum - Income tax: capital gains tax: conversion of Abalone Fisherman's Co-operative Limited to a company registered under the Corporations Act 2001***

 This cover sheet is provided for information only. It does not form part of *CR 2010/46A1 - Addendum - Income tax: capital gains tax: conversion of Abalone Fisherman's Co-operative Limited to a company registered under the Corporations Act 2001*

 View the [consolidated version](#) for this notice.



## Addendum

---

### Class Ruling

Income tax: capital gains tax: conversion of Abalone Fisherman's Co-operative Limited to a company registered under the Corporations Act 2001

This Addendum amends Class Ruling CR 2010/46 such that it will apply from 6 June 2010 to 30 June 2012.

**CR 2010/46 is amended as follows:**

**1. Paragraph 8**

- (1) Omit the first sentence; substitute:  
'This Ruling applies from 6 June 2010 to 30 June 2012.'
- (2) Omit the second sentence; substitute:  
'The Ruling continues to apply after 30 June 2012 to all entities within the specified class who entered into the specified scheme during the term of the Ruling.'

This Addendum applies on and from 6 June 2010.

---

**Commissioner of Taxation**  
10 August 2011

---

ATO references

NO:	1-3ADHFLJ
ISSN:	1445-2014
ATOlaw topic:	Income Tax ~~ Capital Gains Tax ~~ CGT event – general