



# ***CR 2012/25ER - Erratum - Income tax: Insurance Australia Group Limited - issue of convertible preference shares***

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# Erratum

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## Class Ruling

### Income tax: Insurance Australia Group Limited – issue of convertible preference shares

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953* and corrects minor typographical errors.

#### CR 2012/25 is corrected as follows:

**1. Paragraph 153**

Omit 'ITAA 1997' and substitute 'ITAA 1936'.

**2. Legislative References**

Omit 'ITAA 1997 202-15(1)'

This Erratum applies on and from 1 May 2012.

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#### Commissioner of Taxation

9 May 2012

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#### ATO references

NO: 1-3VBYHXY

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ATOlaw topic: Income Tax ~~ Assessable income ~~ dividend, interest and royalty income

Income Tax ~~ Capital Gains Tax ~~ cost base and reduced cost base

Income Tax ~~ Capital Gains Tax ~~ CGT event – general