



Class Ruling

Income tax: Aon group reorganisation – employee share schemes – treatment of shares or rights

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① This publication provides you with the following level of protection:

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

What this Ruling is about

1. This Ruling sets out the Commissioner's opinion on the way in which the relevant provision(s) identified below apply to the defined class of entities, who take part in the scheme to which this Ruling relates.

2. In this Ruling, Division 13A of Part III of the *Income Tax Assessment Act 1936* (ITAA 1936), as in force at the time occurring just before Schedule 1 to the *Tax Laws Amendment (2009 Budget Measures No.2) Act 2009* commenced is referred to as 'former Division 13A' and the provisions in force at that time are referred to as 'former' provisions of the ITAA 1936.

Relevant provision(s)

3. The relevant provisions dealt with in this ruling are:

- section 83A-35 of the *Income Tax Assessment Act 1997* (ITAA 1997);
- section 83A-130 of the ITAA 1997;
- Subdivision DA of former Division 13A of the ITAA 1936;
- former subsection 139BA of the ITAA 1936;

- former subsection 139CE of the ITAA 1936; and
- former section 139DQ of the ITAA 1936.

All subsequent legislative references in this Ruling are to the ITAA 1997 unless otherwise indicated.

Class of entities

4. The class of entities to which this Ruling applies is all persons who are Australian resident employees of Aon plc or any of its wholly owned subsidiaries (Aon Group) and, immediately prior to the reorganisation described in paragraphs 13 to 16 of this Ruling, held any of the following:

- a beneficial interest in the common stock of Aon Corporation (Aon shares) acquired under the Aon Corporation Australia Limited Exempt Employee Share Plan (Aon Exempt Employee Share Plan) which were still subject to the 3 year disposal restriction under former subsection 139CE(3) of the ITAA 1936 or subsection 83A-35(8);
- Stock Options, Restricted Stock Units, Performance Share Units or Deferred shares acquired under other employee share schemes in existence at the time of the reorganisation which:
 - if acquired before 1 July 2009, are not covered by an election made under former section 139E of the ITAA-1936 and have not had a cessation time as mentioned in former section 139B(3) of the ITAA 1936 happen to them before the reorganisation; and
 - if acquired from 1 July 2009, Subdivision 83A-C applies to the shares or rights and they have not had an ESS deferred taxing point happen to them before the reorganisation.

In this Ruling, a person belonging to this class of entities is referred to as a participant.

Qualifications

5. The Commissioner makes this Ruling based on the precise scheme identified in this Ruling.

6. The class of entities defined in this Ruling may rely on its contents provided the scheme actually carried out is carried out in accordance with the scheme described in paragraphs 10 to 27 of this Ruling.

7. If the scheme actually carried out is materially different from the scheme that is described in this Ruling, then:

- this Ruling has no binding effect on the Commissioner because the scheme entered into is not the scheme on which the Commissioner has ruled; and
- this Ruling may be withdrawn or modified.

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Date of effect

9. This Ruling applies from 1 July 2011 to 30 June 2012. 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. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

Scheme

10. The following description of the scheme is based on information provided by the applicant. The following documents, or relevant parts of them form part of and are to be read with the description:

- Class Ruling application dated 6 July 2012;
- Aon Corporation Proxy Statement (adopted 16 March 2012);
- Aon Corporation Australia Limited Exempt Employee Share Plan Trust Deed; and
- Aon Australia Share Plan Information Booklet 2011/12.

Note: certain information has been provided on a commercial-in-confidence basis and will not be disclosed or released under Freedom of Information legislation.

Aon Corporation

11. Aon Corporation Australia Limited is part of the Aon group of companies and, prior to the reorganisation on 2 April 2012 described below, the ultimate parent company of this group was Aon Corporation.

12. At that time, Aon Corporation was a US company listed on the New York Stock Exchange.

Reorganisation

13. In January 2012, Aon Corporation announced that as a result of a reorganisation of the Aon group corporate structure its headquarters would move from Chicago to London, and its place of incorporation would be moved from Delaware to the United Kingdom.

14. On 16 March 2012, at a special meeting of the Aon shareholders, the Agreement and Plan of Merger and Reorganisation (Merger Agreement) was approved by Aon shareholders. On 2 April 2012 and in accordance with the Merger Agreement, Aon Corporation became a wholly owned subsidiary of Aon plc, the new United Kingdom holding company.

15. As a result of the reorganisation, Aon shareholders received one Class A ordinary share in Aon plc (Aon plc share) in exchange for each Aon share previously held in Aon Corporation.

16. The steps under the reorganisation were as follows:

- Aon Corporation formed Aon plc as its wholly-owned subsidiary;
- Aon Corporation deposited the Aon plc shares with EES Trustees International Limited or an affiliated nominee (EES). Aon Corporation and EES entered into a depositary agreement governing the deposit of the Aon plc shares with EES;
- Aon Corporation formed Aon Intermediate as its wholly-owned subsidiary;
- Aon Intermediate formed Aon Mergeco as its wholly owned subsidiary;
- Conditional upon the approval of the Merger Agreement:
 - Aon Corporation contributed all of its interests in the Aon plc shares to Aon Intermediate; and
 - Aon Intermediate contributed all of its interests in the Aon plc shares to Aon Mergeco
- Upon approval of the Merger Agreement, Aon Corporation contributed all shares of Aon Intermediate to Aon plc;

- Aon Mergeco and Aon Corporation merged and upon merger, each issued and outstanding Aon share was converted into a right to receive one Aon plc share; and
- Aon Mergeco caused the Aon plc shares to be delivered to the Aon Corporation shareholders pursuant to the merger.

Employee Share Schemes

Aon Exempt Employee Share Plan

17. The Aon Exempt Employee Share Plan provides for permanent or part-time employees of the Aon Group and Executive Directors (eligible employees), as determined by the Board of Directors of Aon Corporation, to participate in the Aon Exempt Employee Share Plan. Eligible employees are those employees who are:

- permanent full-time or permanent part-time employees of the Aon Group and have completed at least three months continuous service; and
- Australian residents for Australian tax purposes.

18. Eligible employees contribute \$850 (pre-tax) to the Aon Exempt Employee Share Plan which is used to acquire \$1,000 worth of Aon shares at a 15% discount.

19. Aon shares are acquired by, and held on behalf of all eligible employees, by the trustee of the Aon Corporation Limited Exempt Employee Share Plan Trust (Trust).

20. From the date they are acquired, Aon shares must be held in the Trust for a period of three years or until the eligible employee terminates employment with the Aon Group. Eligible employees can withdraw their Aon shares at any time after the three year holding period is met.

21. The Aon Exempt Employee Share Plan satisfies the conditions in former section 139BA of the ITAA 1936 and Subdivision 83A-B which allow for \$1,000 of discount to be excluded from a taxpayer's taxable income for the year in which the Aon shares are acquired.

22. As part of the reorganisation, Aon shares acquired under the Aon Exempt Employee Share Plan prior to the reorganisation were replaced with Aon plc shares.

Other employee share schemes

23. Aon Corporation also operates a number of other employee share schemes under which Aon rights are awarded to eligible employees. The Aon rights, which are rights to acquire Aon shares, include Stock Options, Restricted Stock Units and Performance Share Units. Aon Corporation also awards Deferred shares to eligible employees under one of their employee share schemes.

24. The Aon rights and Deferred shares are eligible for an ESS deferred taxing point pursuant to Subdivision 83A-C.

25. Under the reorganisation, the employee share schemes rules were amended such that Aon plc assumed all the rights and obligations of Aon Corporation in respect of the existing Deferred shares and Aon rights.

26. All Deferred shares or Aon rights granted to a participant by Aon Corporation retained the same terms and conditions after the reorganisation. No participant, after the reorganisation, held a legal or beneficial interest in more than 5% of the shares in Aon plc and no participant was in a position to cast or control the casting of more than 5% of the maximum number of votes that may be cast at a general meeting of Aon plc.

27. When the Deferred shares or Aon rights vest, a participant will receive Aon plc shares in lieu of Aon shares for those Deferred shares or Aon rights acquired prior to the reorganisation.

Ruling

Continuation of Deferred shares or Aon rights

28. The reorganisation constituted a restructure for the purposes of Subdivision DA of former Division 13A of the ITAA 1936 and section 83A -130.

29. Where Aon plc assumed all rights and obligations of those Deferred shares or Aon rights granted under the employee share schemes to a participant prior to the reorganisation, those shares or rights are treated as a continuation of the Deferred shares or Aon rights for the purposes of:

- (a) Subdivision DA of former Division 13A (Subdivision DA) of the ITAA 1936; and/or
- (b) section 83A-130.

Continuation of employment

30. For participants who acquired Deferred shares or Aon rights under the employee share schemes, their employment by Aon plc or a subsidiary of Aon plc after the reorganisation is treated as a continuation of the employment in respect of which they acquired their Aon rights for the purposes of:

- (a) former section 139DQ of the ITAA 1936, and/or
- (b) section 83A-130.

Continuation of exemption

31. Where under the reorganisation Aon shares acquired by participants under the Aon Exempt Employee Share Plan were replaced with Aon plc shares, the replacement will not breach the three year disposal restriction condition under former subsection 139CE(3) of the ITAA 1936 or subsection 83A-35(8). Any discount previously excluded from a participant's assessable income under former section 139BA of the ITAA 1936 or section 83A-35 in respect of those shares will continue to be excluded.

Commissioner of Taxation28 November 2012

Appendix 1 – Explanation

❶ *This Appendix is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.*

32. The shares or rights acquired by a participant after 1 July 2009 under each of the employee share plans are ESS interests as defined under subsection 83A-10(1).

33. Division 83A applies to shares, rights and stapled securities acquired under an employee share scheme on or after 1 July 2009.

34. By reason of Subdivision 83A-A of the *Income Tax (Transitional Provisions) Act 1997* (IT(TP)A 1997), Division 83A also applies to certain shares, rights and stapled securities acquired before 1 July 2009.

Reorganisation of the Aon group

35. Section 83A-130 in Division 83A is designed to ensure that employees are not adversely affected by takeovers and restructures, by allowing taxpayers who have deferred tax under an employee share scheme to roll-over an ESS deferred taxing point that would otherwise occur due to a corporate restructure.

36. The term 'restructure' is described in subparagraph 83A-130(1)(a)(ii) as:

...a change (the **restructure**) in the ownership (including the structure of the ownership) of the old company.

37. The Aon reorganisation constituted a restructure for the purposes of section 83A-130 as the ownership of Aon Corporation changed.

Other employee share schemes

Deferred shares or Aon rights acquired pre 1 July 2009

38. By reason of subsection 83A-5(2) of the IT(TP)A 1997, Subdivision 83A-C (and the rest of Division 83A to the extent that it relates to that Subdivision) applies in relation to shares or rights granted to a participant under one or more of the employee share schemes because:

- the shares or rights were acquired (within the meaning of former Division 13A of the ITAA 1936) before 1 July 2009;

- former subsection 139B(3) of the ITAA 1936 applied in relation to the shares or rights (the shares or rights acquired by the participant were qualifying shares or rights within the meaning of former section 139CD of the ITAA 1936 and the participant did not make an election covering those shares or rights under former section 139E of the ITAA 1936); and
- the cessation time mentioned in former subsection 139B(3) of the ITAA 1936 and former sections 139CA or 139CB of the ITAA 1936 for those shares or rights did not occur before 1 July 2009.

ESS deferred taxing point

39. Where Division 83A-C applies to an ESS interest, an amount will be included in the assessable income of a participant under subsection 83A-110(1) in respect of their ESS interest in the income year in which the ESS deferred taxing point occurs.

40. The ESS deferred taxing point for rights is usually worked out under section 83A-120. However, because Subdivision 83A-C applies to transitioned shares or rights acquired before 1 July 2009 by virtue of subsection 83A-5(2) of the IT(TP)A 1997, subsection 83A-5(4) of the IT(TP)A 1997 applies.

41. Subparagraph 83A-5(4)(b)(i) of the IT(TP)A 1997 provides that the ESS deferred taxing point for a transitioned share or right acquired before 1 July 2009 will be the cessation time mentioned in former subsection 139B(3) of the ITAA 1936, subject to subsections 83A-115(3) or 83A-120(3).

42. Therefore, whether an ESS deferred taxing point arises as a consequence of the reorganisation will depend on whether a cessation time as mentioned in former subsection 139B(3) of the ITAA 1936 results from the reorganisation.

43. A cessation time for shares or rights acquired before 1 July 2009 would occur under former paragraphs 139CA(2)(a) or 139CB(1)(a) of the ITAA 1936 respectively if at the time of the reorganisation, the assumption of all rights and obligations by Aon plc in respect of those Deferred shares or Aon rights granted to a participant constituted a disposal by the participant of those shares or rights.

44. Notes at the end of former subsections 139CA(4) and 139CB(2) of the ITAA 1936 direct attention to Subdivision DA of the ITAA 1936 which can affect whether a taxpayer is treated as disposing of a share or right or ceasing employment.

45. There will be no disposal of the Deferred shares or Aon rights by the participants at the time of the reorganisation where the Deferred shares or Aon rights are, for the purposes of former Subdivision DA of the ITAA 1936, treated as a continuation of Deferred shares or Aon rights (provided also that the participant does not cease employment within the meaning of former 139CB(2) of the ITAA 1936). In such circumstances, the reorganisation would not trigger a cessation time and therefore there would be no ESS deferred taxing point.

Conditions for the continuation of Deferred shares or Aon rights

46. The reorganisation constituted a restructure for the purposes of former section 139GCC of the ITAA 1936.

47. Former subsection 139DQ(1) of the ITAA 1936 relevantly provides that where, as a result of a restructure:

- an employee acquires matching shares or rights in a new company to replace shares or rights to shares in an old company that were acquired under an employee share scheme; and
- the conditions specified in former section 139DR of the ITAA 1936 are met,

48. the matching shares or rights are treated, for the purposes of former Division 13A of the ITAA 1936, as if they are a continuation of the rights the employee held in the old company.

49. The employee share schemes rules were only amended under the reorganisation for Aon plc to assume all rights and obligations in relation to Aon Corporation's existing Deferred shares and Aon rights. There was no change to the terms and conditions in respect of the shares and rights and the shares and rights retained their respective market value under the restructure.

50. Therefore the shares and rights to Aon plc shares are regarded as matching the Deferred shares and Aon rights respectively.

51. Former section 139DR of the ITAA 1936 sets out the following conditions that must be met before replacement shares or rights are treated as a continuation of existing shares or rights under former section 139DQ of the ITAA 1936:

- immediately before the restructure the participant held shares or rights in the old company under an employee share scheme;
- where the participant has not made an election under section 139E in relation to their shares or rights in the old company, the participant must at or about the time they acquire their replacement shares or rights in the new company be an employee of the group;

- the shares or rights in the new company must be shares or rights to acquire ordinary shares;
- at the time the participant acquires their shares or rights in the new company:
 - they do not hold a legal or beneficial interest in more than 5% of the shares in the new company; and
 - they are not in a position to cast, or control the casting of more than 5% of the maximum number of votes that may be cast at a general meeting of the new company.

52. Former subsection 139DQ(1) of the ITAA 1936 applies to the participant's replacement shares and rights to Aon plc shares as:

- the reorganisation is a restructure for the purposes of former section 139GCC of the ITAA 1936;
- the participant acquired matching shares or rights to Aon plc shares that replaced Deferred shares or Aon rights that were acquired under an employee share scheme; and
- the conditions specified in former section 139DR of the ITAA 1936 are met.

Thus, for the purposes of former Division 13A of the ITAA 1936, the replacement shares or rights to Aon plc shares are treated as if they are a continuation of the participant's Deferred shares or Aon rights.

Deferred shares or Aon rights acquired on or after 1 July 2009

53. Under the reorganisation, when a participant ceased to hold ESS interests in Aon Corporation and instead held ESS interests in Aon plc, the participant is, for the purposes of Division 83A, taken to have disposed of their ESS interests. Pursuant to subsection 83A-120(3), the disposal would give rise to an ESS deferred taxing point triggered by the reorganisation.

54. However, there is no relevant disposal where the participant's replacement ESS interests are, for the purposes of section 83A-130, treated as a continuation of ESS interests in Aon Corporation. In such circumstances, the reorganisation alone would not trigger an ESS deferred taxing point.

55. Section 83A-130 relevantly provides that where as a result of a change in the ownership (including the structure of the ownership) of a company (the old company):

- an employee stops holding ESS interests in the old company that were acquired under an employee share scheme;

- the employee acquires replacement ESS interests in a new company that can reasonably be regarded as matching the old ESS interests;
- the replacement ESS interests relate to ordinary shares;
- the employee is employed by the new company, or a subsidiary of the new company, or a holding company of the new company, or a subsidiary of a holding company of the new company;
- the employee at the time they acquire the replacement ESS interests:
 - does not hold a beneficial interest in more than 5% of the shares in the new company; and
 - is not in a position to cast or control the casting of more than 5% of the maximum number of votes that might be cast at a general meeting of the new company.

the replacement ESS interests will, for the purposes of Division 83A, be treated as a continuation of the employee's ESS interests in the old company.

56. The Aon reorganisation is a restructure for the purposes of Division 83A and a participant:

- stopped holding ESS interests in an old company (Aon Corporation) that were acquired under an employee share scheme;
- is regarded as acquiring replacement ESS interests in a new company (Aon plc):
 - that retain the respective market value of the old ESS interests and therefore can reasonably be regarded as matching their ESS interests in Aon Corporation; and
 - that relate to ordinary shares
- is employed by Aon plc, or a subsidiary of Aon plc;
- at the time they acquired their replacement ESS interests:
 - did not hold a beneficial interest in more than 5% of the shares in Aon plc; and
 - was not in a position to cast or control the casting of more than 5% of the maximum number of votes that might be cast at a general meeting of Aon plc.

57. Accordingly, the participant's replacement ESS interests are, for the purposes of Division 83A, treated as a continuation of their ESS interests in Aon Corporation.

Continuation of employment

58. For participants who continued to be employed by Aon plc or a subsidiary of Aon plc after the reorganisation, their employment is treated as a continuation of the employment in respect of which they acquired their Deferred shares or Aon rights for the purposes of former Division 13A of the ITAA 1936 and/or section 83A-130. Accordingly, they have not ceased their employment within the meaning of former section 139CB of the ITAA 1936 and/or section 83A-330.

Aon Exempt Employee Share Plan

Aon shares acquired pre 1 July 2009

59. Where Aon shares were acquired under the Aon Exempt Employee Share Plan before 1 July 2009 former Division 13A of the ITAA 1936 will continue to apply (in spite of its repeal) to the shares by reason of subsection 83A-10 of the IT(TP)A 1997 because:

- the shares were covered by an election made under former section 139E of the ITAA 1936;
- former section 139BA of the ITAA 1936 applied to the shares;
- at the time of the reorganisation, the shares were still under the 3 year disposal restriction under former subsection 139CE(3) of the ITAA 1936; and
- Division 83A did not apply to the shares under subsection 83A-5(2) of the IT(TP)A 1997.

60. Former section 139BA of the ITAA 1936 provides that, where a taxpayer has made an election under former section 139E of the ITAA 1936 in relation to the shares and the exemption conditions in former 139CE of the ITAA 1936 are satisfied, the total amount of discount otherwise included in the taxpayer's assessable income for a year of income in respect of those shares is only included to the extent that it is greater than \$1000.

61. The exemption condition in former subsection 139CE(3) of the ITAA 1936 provides that the scheme under which the employee acquired their shares must operate such that no employee is permitted to dispose of those shares before a period of three years after the time of acquisition, or the time at which the employee ceases to be employed by the employer (whichever occurs earlier).

62. However, former subsection 139CE(3A) of the ITAA 1936 provides that the above condition does not apply where a replacement share is treated, for the purposes of former section 139DQ of the ITAA 1936, as a continuation of a share acquired under an employee share scheme.

63. The replacement Aon plc shares resulting from the reorganisation are treated as a continuation of the participant's Aon shares for the same reasons as explained in paragraphs 46 to 51. Therefore, the replacement of Aon shares with Aon plc shares does not breach the three year disposal restriction condition under former subsection 139CE(3) of the ITAA 1936. Any discount previously excluded from a participant's assessable income in respect of those shares will continue to be excluded.

Aon shares acquired on or after 1 July 2009

64. Where Aon shares are acquired under the Aon Exempt Employee Share Plan on or after 1 July 2009 and replacement Aon plc shares are treated as a continuation of Aon shares under section 83A-130 following the reorganisation, for the same reasons as explained in paragraphs 52 to 56, subsection 83A-130(3) provides that the three year minimum holding period condition in subsection 83A-35(8) is taken to be satisfied. Any discount previously excluded from a participant's assessable income under section 83A-35 in respect of those shares will continue to be excluded.

Appendix 2 – Detailed contents list

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References

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

TR 2006/10

Subject references:

- Employee share schemes
- Employee share ownership
- ESS deferred taxing point
- Company restructuring

Legislative references:

- Copyright Act 1968
 - ITAA 1936
 - ITAA 1936 Pt III Div 13A
 - ITAA 1936 139B(3)
 - ITAA 1936 139BA
 - ITAA 1936 139CA
 - ITAA 1936 139CA(2)(a)
 - ITAA 1936 139CA(4)
 - ITAA 1936 139CB
 - ITAA 1936 139CB(1)(a)
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 - ITAA 1936 139CD
 - ITAA 1936 139CE
 - ITAA 1936 139CE(3)
 - ITAA 1936 139CE(3A)
 - ITAA 1936 Subdiv DA Div 13A
 - ITAA 1936 139DQ
 - ITAA 1936 139DQ(1)
 - ITAA 1936 139DR
 - ITAA 1936 139E
 - ITAA 1936 139GCC
 - ITAA 1997
 - ITAA 1997 Div 83A
 - ITAA 1997 83A-10(1)
 - ITAA 1997 Subdiv 83A-B
 - ITAA 1997 83A-35
 - ITAA 1997 83A-35(8)
 - ITAA 1997 Subdiv 83A-C
 - ITAA 1997 83A-110(1)
 - ITAA 1997 83A-115(3)
 - ITAA 1997 83A-120
 - ITAA 1997 83A-120(3)
 - ITAA 1997 83A-130
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 - ITAA 1997 83A-130(3)
 - ITAA 1997 83A-330
 - IT(TP)A 1997 Subdiv 83A-A
 - IT(TP)A 1997 83A-5(2)
 - IT(TP)A 1997 83A-5(4)
 - IT(TP)A 1997 83A-5(4)(b)(i)
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 - TAA 1953
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ATO references

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