


# ***CR 2001/36W - Income tax: Income tax: Capital Restructure By Resolute Ltd***

 This cover sheet is provided for information only. It does not form part of *CR 2001/36W - Income tax: Income tax: Capital Restructure By Resolute Ltd*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2002*



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## **Class Ruling**

### **Income tax: Capital Restructure By Resolute Ltd**

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#### ***Preamble***

*The number, subject heading, and the **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. CR 2001/1 explains Class Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

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#### **Date of effect/Withdrawal**

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1. This Class Ruling applies to the year ended 30 June 2002.

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#### **Commissioner of Taxation** 22 August 2001

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*Previous draft:*

Not previously issued in draft form

- ITAA 1936 177A
- ITAA 1936 177C
- ITAA 1936 177D

*Related Rulings/Determinations:*

CR 2001/1; TR 92/1; TR 97/16

*Case references:*

- *FCT v Consolidated Press Holdings Ltd, FCT v Murray Leisure Group Pty Ltd, CPH Property Pty Ltd v FCT* [2001] HCA 32; 2001 ATC 4343; 47 ATR 299

*Subject references:*

- Dividend stripping

*Legislative references:*

- ITAA 1936 177E
  - ITAA 1936 Part IVA
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ATO References

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