

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

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



Class Ruling

Income tax: Capital Restructure By Resolute Ltd

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.*

Date of effect/Withdrawal

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

Commissioner of Taxation

22 August 2001

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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