



# ***CR 2001/75W - Income tax: capital gains: St George Bank Limited share buy-back and issue of Sell Back Rights***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2001*



## **Class Ruling**

### **Income tax: capital gains: St George Bank Limited share buy-back and issue of Sell Back Rights**

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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**, **Withdrawal**, **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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#### **Withdrawal**

1. This Ruling applies to the class of persons referred to above for the year ended 30 June 2001. The Ruling has no effect for income years after 30 June 2001.

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#### **Commissioner of Taxation**

5 December 2001

<i>Previous draft:</i>	- ITAA 1936 303
Not previously issued in draft form	- ITAA 1997 3-1
	- ITAA 1997 3-3
<i>Related Rulings/Determinations:</i>	- ITAA 1997 6-5
CR 2001/1; TR 92/1; TR 96/14;	- ITAA 1997 Subdiv 104-G
TR 97/16	- ITAA 1997 104-10
	- ITAA 1997 104-135
<i>Subject references</i>	- ITAA 1997 104-155
- Share buy-back	- ITAA 1997 104-155(1)(a)
	- ITAA 1997 104-155(1)(b)
	- ITAA 1997 104-155(3)
<i>Legislative references:</i>	- ITAA 1997 104-155(5)(b)
- ITAA 1936 26BB	- ITAA 1997 106-50
- ITAA 1936 44	- ITAA 1997 Div 110
- ITAA 1936 70B	- ITAA 1997 110-25
- ITAA 1936 159GP	- ITAA 1997 112-20(1)
- ITAA 1936 159GP(1)	- ITAA 1997 112-50
- ITAA 1936 159GZZZQ	- ITAA 1997 Subdiv 112-A
- ITAA 1936 159GZZZQ(1)	- ITAA 1997 115-25
- ITAA 1936 159GZZZQ(2)	- ITAA 1997 115-25(3)
- ITAA 1936 160ZL	- ITAA 1997 Subdiv 115-A

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- ITAA 1997 Div 116
  - ITAA 1997 116-20(1)(b)
  - ITAA 1997 118-20
  - ITAA 1997 118-20(2)
  - ITAA 1997 134-1
  - ITAA 1997 134-1(1)
  - ITAA 1997 Div 140
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## ATO References

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