



# ***CR 2002/26W - Income tax: capital reduction and related scheme of arrangement for the demerger of BHP Steel Limited***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2003*



## **Class Ruling**

### **Income tax: capital reduction and related scheme of arrangement for the demerger of BHP Steel Limited**

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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.*

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

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1. This Ruling applies to the year ended 30 June 2003.

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#### **Commissioner of Taxation**

15 May 2002

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#### *Previous draft:*

Not previously released in draft form.

#### *Related Rulings/Determinations:*

CR 2001/1; CR 2001/6; CR 2002/6;  
TR 92/1; TR 97/16

#### *Subject references:*

- reduction of capital

#### *Legislative references:*

- ITAA 1936 6(1)  
- ITAA 1936 44

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#### ATO References

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- ITAA 1936 45A
- ITAA 1936 45B
- ITAA 1936 45B(5)(c)
- ITAA 1936 45B(5)(d)
- ITAA 1936 45B(5)(e)
- ITAA 1936 45B(5)(g)
- ITAA 1936 45C
- ITAA 1936 160ARDM(1)
- TAA 1953 Pt IVAAA
- Copyright Act 1968