



# ***CR 2002/52W - Income tax: Johnson & Johnson Pty Ltd - Exempt Share Plan***

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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: Johnson & Johnson Pty Ltd - Exempt Share Plan**

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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 from the 2001/2002 year of income. However, the Ruling does not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of issue of the Ruling (see paragraphs 21 to 22 of Taxation Ruling TR 92/20). Furthermore, the Ruling only applies to the extent that:

- it is not later withdrawn by notice in the Gazette; or
- it is not taken to be withdrawn by an inconsistent later public ruling; or
- the relevant tax laws are not amended.

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#### **Commissioner of Taxation**

21 August 2002

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<i>Previous draft:</i>	- ITAA 1936 139BA	
Not previously released in draft form	- ITAA 1936 139BA(2)	
	- ITAA 1936 139B(3)	
	- ITAA 1936 139B	
<i>Related Rulings/Determinations:</i>	- ITAA 1936 139CA	
	CR 2001/1; TR 92/1; TR 97/16;	- ITAA 1936 139CA(2)
	TR 92/20	- ITAA 1936 139CC
		- ITAA 1936 139CC(2)
<i>Subject references:</i>	- ITAA 1936 139CC(3)	
	- Employee Share Scheme	- ITAA 1936 139CC(4)
		- ITAA 1936 139CC(4)(a)
		- ITAA 1936 139CD
<i>Legislative references:</i>	- TAA 1953 Pt IVAAA	- ITAA 1936 139CE
		- ITAA 1936 139E

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- ITAA 1936 139FA
- ITAA 1936 139FB
- ITAA 1997 6-5
- ITAA 1997 130-83
- ITAA 1997 130-83(2)
- ITAA 1997 130-839(3)
- Copyright Act 1968

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ATO References

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