

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

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- it is not later withdrawn by notice in the Gazette; or
- it is not taken to be withdrawn by an inconsistent later public ruling; or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

Commissioner of Taxation

21 August 2002

Previous draft:

Not previously released in draft form

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 97/16;
TR 92/20

Subject references:

- Employee Share Scheme

Legislative references:

- TAA 1953 Pt IVAAA

- ITAA 1936 139BA
- ITAA 1936 139BA(2)
- ITAA 1936 139B(3)
- ITAA 1936 139B
- ITAA 1936 139CA
- ITAA 1936 139CA(2)
- ITAA 1936 139CC
- ITAA 1936 139CC(2)
- ITAA 1936 139CC(3)
- ITAA 1936 139CC(4)
- ITAA 1936 139CC(4)(a)
- ITAA 1936 139CD
- ITAA 1936 139CE
- ITAA 1936 139E

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

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