



## **Class Ruling**

### **Income Tax: Share Buy-Back: Bank of Queensland 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**, **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.*

#### **Withdrawal**

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1. This Class Ruling is withdrawn and ceases to have effect after 30 June 2001. Proceeds of the Buy-Back were mailed to participating shareholders by Friday 22 June 2001. However, the Ruling continues to apply after its withdrawal in respect of the tax laws ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling, subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

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#### **Commissioner of Taxation**

4 September 2002

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#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

TR 92/1; TR 92/20; TR 97/16;  
CR 2001/01;

#### *Subject references:*

- dividend streaming arrangements;
- franking credits;
- share buy backs.

# CR 2002/58

*Legislative references:*

- TAA 1953 Pt IVAAA
  - ITAA 1936 44
  - ITAA 1936 44(1)
  - ITAA 1936 45A
  - ITAA 1936 45A(3)(b)
  - ITAA 1936 45B
  - ITAA 1936 45B(2)(a)
  - ITAA 1936 45B(2)(b)
  - ITAA 1936 45B(2)(c)
  - ITAA 1936 45B(5)
  - ITAA 1936 45C
  - ITAA 1936 46
  - ITAA 1936 46A
  - ITAA 1936 128B
  - ITAA 1936 128B(3)(ga)
  - ITAA 1936 159GZZZP
  - ITAA 1936 159GZZZQ
  - ITAA 1936 159GZZZQ(4)
  - ITAA 1936 159GZZZQ(8)
  - ITAA 1936 159GZZZQ(9)
  - ITAA 1936 160APA
  - ITAA 1936 160APHO
  - ITAA 1936 160APP
  - ITAA 1936 160AQCBA
  - ITAA 1936 160AQCBA(2)(a)
  - ITAA 1936 160AQCBA(2)(b)
  - ITAA 1936 160AQCBA(3)
  - ITAA 1936 160AQCBA(3)(a)
  - ITAA 1936 160AQCBA(3)(b)
  - ITAA 1936 160AQCBA(17)
  - ITAA 1936 160AQF
  - ITAA 1936 160AQT
  - ITAA 1936 160AQU
  - ITAA 1936 177EA
  - ITAA 1936 177EA(3)
  - ITAA 1936 177EA(3)(e)
  - ITAA 1936 177EA(5)
  - ITAA 1936 177EA(5)(a)
  - ITAA 1936 177EA(5)(b)
  - ITAA 1936 177EA(19)
  - ITAA 1936 177EA(19)(b)
  - ITAA 1936 177EA(19)(c)
  - ITAA 1936 177EA(19)(f)
  - ITAA 1936 177EA(19)(i)
  - ITAA 1997 118-20
  - Copyright Act 1968
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ATO References

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