

CR 2002/85W - Income tax: Capital gains tax: CGT event G3: Pasminco Limited (subject to Deed of Company Arrangement)



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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 gains tax: CGT event G3: Pasminco Limited (subject to Deed of Company Arrangement)

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

1. This Ruling is withdrawn from 30 June 2003. The Ruling continues to apply, in respect of the tax laws ruled upon, to all persons within the specified class who enter into a specified arrangement during the term of the Ruling. Thus the Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to the withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

Commissioner of Taxation

4 December 2002

Previous draft:

Not previously released in draft form.

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 92/20;
TR 97/16; TD 2000/52; TD 2002/3;
TD 2002/3A; TD 2002/17

Subject references:

Capital Gains Tax
Capital Losses
Liquidation

Voluntary Administration

CGT event G3
Class Rulings
Public Rulings

Legislative references:

TAA 1953 Pt IVAAA
ITAA 1997 104-145
ITAA 1997 104-145(1)
ITAA 1997 104-145(2)
ITAA 1997 104-145(3)
Corporations Act 2001 Pt 5.3A
Corporations Act 2001 436A

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FOI status: **may be released**

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ATO References

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