



# ***CR 2003/10W - Income tax: Special Dividend, Capital Reduction and Related Scheme of Arrangement for the Demerger of Rinker Group Limited from CSR Limited***

 This cover sheet is provided for information only. It does not form part of *CR 2003/10W - Income tax: Special Dividend, Capital Reduction and Related Scheme of Arrangement for the Demerger of Rinker Group Limited from CSR Limited*

 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: Special Dividend, Capital Reduction and Related Scheme of Arrangement for the Demerger of Rinker Group Limited from CSR 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**

1. This Ruling is withdrawn and ceases to have effect for income years after 30 June 2003 or substituted accounting period. 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.

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#### **Commissioner of Taxation**

19 February 2003

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#### *Related Rulings/Determinations:*

TR92/1; TR92/20; TR 97/16; CR 2001/1

#### *Subject references:*

- capital benefit
- capital gains
- cost base adjustments
- demerger
- demerger allocation
- demerger dividend
- demerger subsidiary

*Previous draft:*

Not previously released in draft form.

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- demerger group
- non-resident shareholders
- return of capital
- roll-over

*Legislative references:*

- ITAA 1936 6(1)
- ITAA 1936 44
- ITAA 1936 44(2)
- ITAA 1936 44(4)
- ITAA 1936 45B
- ITAA 1936 45B(2)(a)
- ITAA 1936 45B(2)(b)
- ITAA 1936 45B(2)(c)
- ITAA 1936 45B(3)
- ITAA 1936 45B(3)(a)
- ITAA 1936 45B(3)(b)
- ITAA 1936 45B(4)
- ITAA 1936 45B(5)
- ITAA 1936 45B(6)
- ITAA 1936 45B(8)
- ITAA 1936 45B(8)(c)
- ITAA 1936 45B(8)(d)
- ITAA 1936 45B(8)(e)
- ITAA 1936 45B(8)(f)
- ITAA 1936 45B(8)(g)
- ITAA 1936 45BA
- ITAA 1936 45C
- ITAA 1936 128B(3D)
- ITAA 1936 160ARDM(1)
- ITAA 1997 104-135
- ITAA 1997 125
- ITAA 1997 125-55
- ITAA 1997 125-55(1)
- ITAA 1997 125-55(2)
- ITAA 1997 125-65
- ITAA 1997 125-65(3)
- ITAA 1997 125-65(6)
- ITAA 1997 125-70
- ITAA 1997 125-70(1)(b)
- ITAA 1997 125-70(1)(c)
- ITAA 1997 125-70(1)(d)
- ITAA 1997 125-70(1)(e)
- ITAA 1997 125-70(1)(f)
- ITAA 1997 125-70(1)(g)
- ITAA 1997 125-70(2)
- ITAA 1997 125-70(5)
- ITAA 1997 125-70(6)
- ITAA 1997 125-70(7)
- ITAA 1997 125-80
- ITAA 1997 125-80(1)
- ITAA 1997 125-80(2)
- ITAA 1997 125-85
- ITAA 1997 136-25
- ITAA 1997 202-45
- Copyright Act 1968
- TAA 1953 Part IVA

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ATO References

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