

CR 2004/112W - Income tax: off-market share buy-back: GRD NL

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2004*



Class Ruling

Income tax: off-market share buy-back: GRD NL

Preamble

*The number, subject heading, **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 continues to apply after its withdrawal in respect of the tax laws ruled upon, to all persons within the specified class who entered into the specified arrangement during the term of the Ruling, subject to there being no change in the arrangement or in the person's involvement in the arrangement.

Commissioner of Taxation

20 October 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

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

Subject references:

- capital gains tax
- capital streaming
- dividend streaming arrangements
- dividends
- return of capital on shares
- share buy-backs

Legislative references:

- Copyright Act 1968
- TAA 1953 Pt IVAAA
- ITAA 1936 44
- 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 45B(8)
- ITAA 1936 45B(9)
- ITAA 1936 45B(10)
- ITAA 1936 45C
- ITAA 1936 159GZZZM
- ITAA 1936 159GZZZM(b)
- ITAA 1936 159GZZZP
- ITAA 1936 159GZZZQ
- ITAA 1936 159GZZZQ(1)
- ITAA 1936 159GZZZQ(2)
- ITAA 1936 159GZZZQ(3)
- ITAA 1936 177EA
- ITAA 1936 177EA(3)
- ITAA 1936 177EA(5)(b)
- ITAA 1997 104-10
- ITAA 1997 104-10(3)
- ITAA 1997 104-10(4)
- ITAA 1997 112-30
- ITAA 1997 Subdiv 115-A

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| - ITAA 1997 115-10 | - ITAA 1997 204-30 |
| - ITAA 1997 115-25 | - ITAA 1997 204-30(1)(a) |
| - ITAA 1997 115-110 | - ITAA 1997 204-30(1)(b) |
| - ITAA 1997 118-20 | - ITAA 1997 204-30(1)(c) |
| - ITAA 1997 118-25 | - ITAA 1997 204-30(3)(c) |
| - ITAA 1997 Div 136 | - ITAA 1997 995-1 |
| - ITAA 1997 136-10 | |
| - ITAA 1997 136-25 | |
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ATO references

NO: 2004/14390

ISSN: 1445-2014