

# ***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

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#### **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

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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

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<i>Previous draft:</i>	- ITAA 1936 45B(2)(a)
Not previously issued as a draft	- ITAA 1936 45B(2)(b)
	- ITAA 1936 45B(2)(c)
<i>Related Rulings/Determinations:</i>	- ITAA 1936 45B(5)
CR 2001/1; TR 92/1; TR 92/20;	- ITAA 1936 45B(8)
TR 97/16	- ITAA 1936 45B(9)
	- ITAA 1936 45B(10)
<i>Subject references:</i>	- ITAA 1936 45C
- capital gains tax	- ITAA 1936 159GZZZM
- capital streaming	- ITAA 1936 159GZZZM(b)
- dividend streaming arrangements	- ITAA 1936 159GZZZP
- dividends	- ITAA 1936 159GZZZQ
- return of capital on shares	- ITAA 1936 159GZZZQ(1)
- share buy-backs	- ITAA 1936 159GZZZQ(2)
	- ITAA 1936 159GZZZQ(3)
	- ITAA 1936 177EA
<i>Legislative references:</i>	- ITAA 1936 177EA(3)
- Copyright Act 1968	- ITAA 1936 177EA(5)(b)
- TAA 1953 Pt IVAAA	- ITAA 1997 104-10
- ITAA 1936 44	- ITAA 1997 104-10(3)
- ITAA 1936 45A	- ITAA 1997 104-10(4)
- ITAA 1936 45A(3)(b)	- ITAA 1997 112-30
- ITAA 1936 45B	- ITAA 1997 Subdiv 115-A

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

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