



# ***CR 2004/114W - Income tax: capital reduction: SMS Management & Technology Limited***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2005*



## Class Ruling

### Income tax: capital reduction: SMS Management & Technology Limited

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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 This Class Ruling is withdrawn and ceases to have effect after 30 June 2005. 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. 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

20 October 2004

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#### *Previous draft:*

Not previously released in draft form.

#### *Related Rulings/Determinations:*

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

#### *Subject references:*

- Capital Benefit  
- Dividend  
- Dividend Substitution  
- Return of Capital

#### *Legislative references:*

- ITAA 1936 6(1)  
- ITAA 1936 6(4)  
- ITAA 1936 6D  
- ITAA 1936 44  
- ITAA 1936 44(1)  
- ITAA 1936 45A

- ITAA 1936 45A(3)  
- ITAA 1936 45A(3)(b)  
- ITAA 1936 45B  
- ITAA 1936 45B(2)  
- ITAA 1936 45B(2)(a)  
- ITAA 1936 45B(2)(b)  
- ITAA 1936 45B(2)(c)  
- ITAA 1936 45B(3)  
- ITAA 1936 45B(5)  
- ITAA 1936 45B(8)  
- ITAA 1936 45B(8)(a)  
- ITAA 1936 45B(8)(b)  
- 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 45B(8)(h)  
- ITAA 1936 45B(8)(i)  
- ITAA 1936 45B(8)(j)  
- ITAA 1936 45B(8)(k)  
- ITAA 1936 45B(9)  
- ITAA 1936 45C

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- ITAA 1936 177D(b)
  - ITAA 1936 177D(b)(i)
  - ITAA 1936 177D(b)(ii)
  - ITAA 1936 177D(b)(iii)
  - ITAA 1936 177D(b)(iv)
  - ITAA 1936 177D(b)(v)
  - ITAA 1936 177D(b)(vi)
  - ITAA 1936 177D(b)(vii)
  - ITAA 1936 177D(b)(viii)
  - ITAA 1997 104-135
  - TAA 1953 Part IVAAA
  - Copyright Act 1968
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## ATO references

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