


CR 2004/120W - Income tax: Microsoft Corporation employee option plans

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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: Microsoft Corporation employee option plans

Preamble

The number, subject heading, **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **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 This Ruling is withdrawn and ceases to have effect after 30 June 2005.

Commissioner of Taxation

10 November 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 92/20;
TR 95/3; TR 97/16

Subject references:

- amendment
- capital gains tax
- cost base
- election
- employee option scheme
- no election
- option contract
- options
- rights
- variation

Legislative references:

- ITAA 1936 26(e)
- ITAA 1936 Pt III Div 13A
- ITAA 1936 139B(2)
- ITAA 1936 139B(3)

- ITAA 1936 139CB
- ITAA 1936 139CB(1)
- ITAA 1936 139CB(1)(a)
- ITAA 1936 139CC
- ITAA 1936 139CC(2)
- ITAA 1936 139CC(3)
- ITAA 1936 139CC(4)
- ITAA 1936 139DE(a)
- ITAA 1936 139E
- ITAA 1936 139FA
- ITAA 1936 139FAA
- ITAA 1936 139FB
- ITAA 1936 139FC
- ITAA 1936 139FD
- ITAA 1936 139FE
- ITAA 1936 139FF
- ITAA 1936 Pt IVA
- ITAA 1936 177C
- ITAA 1936 177D
- ITAA 1997 104-10
- ITAA 1997 104-25
- ITAA 1997 104-25(1)
- ITAA 1997 104-155
- ITAA 1997 104-155(1)
- ITAA 1997 116-20(2)

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- ITAA 1997 130-80(2)
- FBTAA 1986 136(1)
- Copyright Act 1968
- TAA 1953 Pt IVA

[2000] HCA 35; (2000) 201 CLR 520
- Tallerman & Co Pty Limited v. Nathan's Merchandise (Vic) Pty Limited (1957) 98 CLR 93

Case references:

- Federal Commissioner of Taxation v. Sara Lee Household & Body Care (Australia) Pty Limited

Other references:

- Salmond and Williams on Contracts, 2nd edition (1945)
-

ATO references

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