


CR 2004/127W - Income tax: capital reduction: AAV Limited (formerly ISIS Communications 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: AAV Limited (formerly ISIS Communications Limited)

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 This Ruling is withdrawn and ceases to have effect after 30 June 2005.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

17 November 2004

<i>Previous draft:</i>	- ITAA 1936 6(1)
Not previously issued as a draft	- ITAA 1936 6(4)
	- ITAA 1936 6D
<i>Related Rulings/Determinations:</i>	- ITAA 1936 Pt IVA
CR 2001/1; TR 92/1; TR 92/20;	- ITAA 1936 177E
TR 97/16	- ITAA 1936 177EA
	- ITAA 1997 104-25
<i>Subject references:</i>	- ITAA 1997 104-25(3)
- capital gains tax	- ITAA 1997 104-135
- capital reductions	- ITAA 1997 104-135(3)
- CGT cost base	- ITAA 1997 104-135(4)
- CGT events	- ITAA 1997 Subdiv 109-A
- CGT events C1-C3 – end of a	- ITAA 1997 Div 110
CGT asset	- ITAA 1997 Subdiv 115-A
- CGT events G1-G3 – shares	- ITAA 1997 115-25(1)
- CGT reduced cost base	- ITAA 1997 204-30
	- Corporations Act 2001 256B(1)
	- Corporations Act 2001 256C(1)
<i>Legislative references:</i>	
- TAA 1953 Pt IVAAA	
- Copyright Act 1968	

Class Ruling

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FOI status: **may be released**

ATO references

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