

# ***CR 2004/15W - Income tax: AMP Limited Demerger - AMP Employee Share Ownership Plan***

 This cover sheet is provided for information only. It does not form part of *CR 2004/15W - Income tax: AMP Limited Demerger - AMP Employee Share Ownership Plan*

 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: AMP Limited Demerger — AMP Employee Share Ownership Plan

#### *Preamble*

The number, subject heading, and the **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 This Ruling is withdrawn and ceases to have effect after 30 June 2004. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

#### **Commissioner of Taxation**

11 February 2004

#### *Previous draft:*

Not previously issued as a draft

#### *Related Rulings/Determinations:*

CR 2001/1; CR 2002/78;

CR 2003/107; TR 92/1; TR 92/20;

TR 97/16

#### *Subject references:*

- Demerger

- Employee Share Scheme

#### *Legislative references:*

- ITAA 1936 139B

- ITAA 1936 139B(2)

- ITAA 1936 139BA

- ITAA 1936 139C

- ITAA 1936 139C(1)

- ITAA 1936 139C(2)

- ITAA 1936 139CD

- ITAA 1936 139CE

- ITAA 1936 139CE(2)

- ITAA 1936 139CE(3)

- ITAA 1936 139CE(3)(b)

- ITAA 1936 139CE(4)

- ITAA 1936 139CE(5)

- ITAA 1936 139E

- ITAA 1936 139FA

- ITAA 1936 139FF

- ITAA 1936 139G

- ITAA 1936 139G(b)

- ITAA 1936 139GF

- ITAA 1997 102-5

- ITAA 1997 102-5(1)

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|-----------------------|-------------------------|
| - ITAA 1997 104-10    | - ITAA 1997 116-20      |
| - ITAA 1997 104-25    | - ITAA 1997 116-30      |
| - ITAA 1997 104-25(3) | - ITAA 1997 116-30(2)   |
| - ITAA 1997 Div 109   | - ITAA 1997 Div 125     |
| - ITAA 1997 109-10    | - ITAA 1997 125-55      |
| - ITAA 1997 110-25    | - ITAA 1997 125-65      |
| - ITAA 1997 110-25(1) | - ITAA 1997 125-65(3)   |
| - ITAA 1997 110-25(2) | - ITAA 1997 130-80      |
| - ITAA 1997 110-25(3) | - ITAA 1997 974-75      |
| - ITAA 1997 112-25    | - ITAA 1997 974-75(1)   |
| - ITAA 1997 112-25(3) | - Copyright Act 1968    |
| - ITAA 1997 Div 115A  | - Corporations Act 2001 |
| - ITAA 1997 115-5     | - TAA 1953 Pt IVAAA     |
| - ITAA 1997 115-10    |                         |
| - ITAA 1997 115-15    |                         |
| - ITAA 1997 115-20    |                         |
| - ITAA 1997 115-25    |                         |
| - ITAA 1997 115-100   |                         |

*Other references:*

Guide to Capital Gains Tax 2002-03  
NAT 4151-6.200

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ATO references

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