


# ***CR 2004/46W - Income tax: Reduction of Share Capital: APPP Holdings Pty Ltd***

 This cover sheet is provided for information only. It does not form part of *CR 2004/46W - Income tax: Reduction of Share Capital: APPP Holdings Pty Ltd*

 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: Reduction of Share Capital: APPP Holdings Pty Ltd

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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 This Class Ruling is withdrawn and ceases to have effect after 30 June 2004. 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.

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#### **Commissioner of Taxation**

12 May 2004

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*Previous Rulings/Determinations:*  
This ruling has not been previously released

*Related Rulings/Determinations:*  
CR 2001/1; TR 92/1; TR 92/20;  
TR 97/16

*Subject references:*  
- share capital  
- reduction of share capital  
- return of share capital

*Legislative references:*  
- Copyright Act 1968  
- TAA 1953 Part IVAAA  
- ITAA 1936 6  
- ITAA 1936 6(1)  
- ITAA 1936 6(4)

- ITAA 1936 44
- ITAA 1936 45A
- ITAA 1936 45A(2)
- ITAA 1936 45B
- ITAA 1936 45B(2)
- 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)e
- ITAA 1936 45B(8)f
- ITAA 1936 45B(8)g
- ITAA 1936 45B(8)h
- ITAA 1936 45B(8)k
- ITAA 1936 45B(9)
- ITAA 1936 45C
- ITAA 1936 46
- ITAA 1936 46A

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- ITAA 1936 46F
- ITAA 1936 160 ARDM(1)
- ITAA 1936 Part IVA
- 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
- ITAA 1997 104-135(4)
- Corporations Act 2001 256B
- Corporations Act 2001 254H

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## ATO references

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