

CR 2004/7W - Income tax: Dividends: Guinness Peat Group plc (GPG) Capitalisation Issue

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⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2003*



Class Ruling

Income tax: Dividends: Guinness Peat Group plc (GPG) Capitalisation Issue

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**, **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 This Ruling is withdrawn and ceases to have effect after 30 June 2003.

Commissioner of Taxation

14 January 2004

Previous draft:

Not previously issued as a draft

- par value

- share premium account

Related Rulings/Determinations:

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

Legislative references:

- ITAA 1936 6(1)

- ITAA 1936 44(1)

- TAA 1953 Pt IVAAA

- Copyright Act 1968

- Companies Act 1985 (UK)

Subject references:

- bonus shares

- capitalisation issue

- distribution

- dividend

ATO references

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