



# ***CR 2004/96W - Income tax: Lend Lease Corporation Limited: Employee Share Scheme: Cessation Time***

 This cover sheet is provided for information only. It does not form part of *CR 2004/96W - Income tax: Lend Lease Corporation Limited: Employee Share Scheme: Cessation Time*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2006*



## **Class Ruling**

### **Income tax: Lend Lease Corporation Limited: Employee Share Scheme: Cessation Time**

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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 This Ruling is withdrawn and ceases to have effect after 30 June 2006. The Ruling continues to apply, in respect of the tax laws ruled upon to all persons within the specified class whether or not they enter into the specified arrangement during the term of the Ruling. Thus the Ruling continues to apply to persons, even following its withdrawal, for an arrangement entered into prior to the withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

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**Commissioner of Taxation**  
8 September 2004

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*Previous draft:*

Not previously issued as a draft

*Related Rulings/Determinations:*

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

*Subject references:*

- cessation time  
- discount  
- election  
- employee share scheme  
- no election

*Legislative references:*

- ITAA 1936 139B  
- ITAA 1936 139B(1)

- ITAA 1936 139B(3)  
- ITAA 1936 139CA  
- ITAA 1936 139CA(2)  
- ITAA 1936 139CA(2)(a)  
- ITAA 1936 139CA(2)(b)  
- ITAA 1936 139CA(2)(b)(i)  
- ITAA 1936 139CA(2)(b)(ii)  
- ITAA 1936 139CA(2)(c)  
- ITAA 1936 139CA(2)(d)  
- ITAA 1936 139CC  
- ITAA 1936 139CC(3)  
- ITAA 1936 139CC(4)  
- ITAA 1936 139CD  
- ITAA 1936 139E  
- Copyright Act 1968  
- TAA 1953 Pt IVAAA

# CR 2004/96

FOI status: **may be released**

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ATO references

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