


# ***CR 2005/114W - Income tax: Permanent Investment Management Ltd as Trustee for DCA Funding Trust - Hybrid Equity-Linked Trust-issued High-Yield Securities***

 This cover sheet is provided for information only. It does not form part of *CR 2005/114W - Income tax: Permanent Investment Management Ltd as Trustee for DCA Funding Trust - Hybrid Equity-Linked Trust-issued High-Yield Securities*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2011*



## Class Ruling

### Income tax: Permanent Investment Management Ltd as Trustee for DCA Funding Trust – Hybrid Equity-Linked Trust-issued High-Yield Securities

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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 This Ruling is withdrawn and ceases to have effect after 30 June 2011. 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

21 December 2005

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<i>Previous draft:</i>	- ITAA 1936 Pt IIIAA Div 1A
Not previously issued as a draft	- ITAA 1936 160AOA - ITAA 1936 160APHJ - ITAA 1936 160APHN
<i>Related Rulings/Determinations:</i>	- ITAA 1936 177EA
CR 2001/1; TR 92/1; TR 92/20; TR 97/16	- ITAA 1936 177EA(3) - ITAA 1936 177EA(3)(a) - ITAA 1936 177EA(3)(b) - ITAA 1936 177EA(3)(b)(i) - ITAA 1936 177EA(3)(b)(ii)
<i>Subject references:</i>	- ITAA 1936 177EA(3)(c) - ITAA 1936 177EA(3)(d)
- dividend streaming arrangements	- ITAA 1936 177EA(3)(e) - ITAA 1936 177EA(5)(b) - ITAA 1936 177EA(12) - ITAA 1936 177EA(13) - ITAA 1936 177EA(13)(a)
<i>Legislative references:</i>	
- ITAA 1936 95(1)	
- ITAA 1936 98	
- ITAA 1936 99	
- ITAA 1936 99A	

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- ITAA 1936 177EA(13)(c)(i)
  - ITAA 1936 177EA(13)(c)(ii)
  - ITAA 1936 177EA(14)
  - ITAA 1936 177EA(17)
  - ITAA 1997 6-5
  - ITAA 1997 Div 67
  - ITAA 1997 67-25(1A)
  - ITAA 1997 67-25(1B)
  - ITAA 1997 67-25(1C)
  - ITAA 1997 67-25(1D)
  - ITAA 1997 202-5
  - ITAA 1997 202-40
  - ITAA 1997 202-40(2)
  - ITAA 1997 202-45
  - ITAA 1997 202-45(a)
  - ITAA 1997 202-45(b)
  - ITAA 1997 202-45(c)
  - ITAA 1997 202-45(d)
  - ITAA 1997 202-45(e)
  - ITAA 1997 202-45(f)
  - ITAA 1997 202-45(g)
  - ITAA 1997 202-45(h)
  - ITAA 1997 202-45(i)
  - ITAA 1997 202-45(j)
  - ITAA 1997 204-30
  - ITAA 1997 204-30(3)
  - ITAA 1997 204-30(3)(c)
  - ITAA 1997 204-30(8)
  - ITAA 1997 Subdiv 207-B
  - ITAA 1997 207-35(1)
  - ITAA 1997 207-35(3)
  - ITAA 1997 207-45
  - ITAA 1997 207-45(c)
  - ITAA 1997 207-45(d)
  - ITAA 1997 207-50
  - ITAA 1997 207-50(3)
  - ITAA 1997 Subdiv 207-F
  - ITAA 1997 207-145
  - ITAA 1997 207-150
  - ITAA 1997 960-115
  - ITAA 1997 960-130
  - ITAA 1997 960-130(1)
  - ITAA 1997 960-135
  - ITAA 1997 Div 974
  - ITAA 1997 974-70
  - ITAA 1997 974-75(1)
  - ITAA 1997 974-115
  - ITAA 1997 974-120
  - ITAA 1997 995-1
  - ITAA 1997 995-1(1)
  - TAA 1953 Pt IVA
  - Copyright Act 1968
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## ATO references

NO:

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ATOlaw topic: Income Tax ~ Tax offsets, credits and benefits ~ franking tax offset  
Income Tax ~ Taxation of financial arrangements (TOFA)  
~ debt equity