



CR 2005/12W - Income tax: Aventis SA 'Aventis Shares' and 'Aventis Performance' Group Savings Plans for employees - Sanofi-Synthelabo Tender Offer for Aventis SA shares

 This cover sheet is provided for information only. It does not form part of *CR 2005/12W - Income tax: Aventis SA 'Aventis Shares' and 'Aventis Performance' Group Savings Plans for employees - Sanofi-Synthelabo Tender Offer for Aventis SA shares*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2005*



Class Ruling

Income tax: Aventis SA 'Aventis Shares' and 'Aventis Performance' Group Savings Plans for employees – Sanofi-Synthelabo Tender Offer for Aventis SA shares

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

1. This Class Ruling is withdrawn and ceases to have effect on and after 1 July 2005. The Ruling continues to apply, in respect of the tax law(s) ruled upon, even following its withdrawal, for arrangements entered into prior to the withdrawal of the Ruling. This is subject to there being no material change in the arrangement or in the class of persons involved in the arrangement.

Commissioner of Taxation

16 March 2005

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; CR 2004/5;
CR 2004/6; TR 92/1; TR 92/20;
TR 97/16

Subject references:

- assessable income
- CGT events

Legislative references:

- Copyright Act 1968
- TAA 1953 Pt IVAAA
- ITAA 1997 6-1
- ITAA 1997 6-5(4)
- ITAA 1997 6-10(3)
- ITAA 1997 Pt 3-1
- ITAA 1997 100-20(1)
- ITAA 1997 102-5
- ITAA 1997 102-5(1)
- ITAA 1997 Div 104
- ITAA 1997 110-10(2)
- ITAA 1997 Pt 3-3

ATO references

NO: 2005/3500
ISSN: 1445-2014