


# ***CR 2005/23W - Income tax: return of capital: The Australian Gas Light Company***

 This cover sheet is provided for information only. It does not form part of *CR 2005/23W - Income tax: return of capital: The Australian Gas Light Company*

 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: return of capital: The Australian Gas Light Company

---

#### **Preamble**

The number, subject heading, **What this Class Ruling is about** (including **Tax laws, 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 This Class Ruling is withdrawn and ceases to have effect after 30 June 2005. 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 enter into the specified arrangement during the term of the Ruling. This is subject to there being no change in the Arrangement or in the persons' involvement in the arrangement.

---

#### **Commissioner of Taxation**

20 April 2005

---

<i>Previous draft:</i>	- ITAA 1936 45A(2)
Not previously issued as a draft	- ITAA 1936 45A(3)(b)
	- ITAA 1936 45B
	- ITAA 1936 45B(2)(a)
<i>Related Rulings/Determinations:</i>	- ITAA 1936 45B(2)(b)
CR 2001/1; TR 92/1; TR 92/20; TR 97/16	- ITAA 1936 45B(2)(c)
	- ITAA 1936 45B(3)
	- ITAA 1936 45B(5)
	- ITAA 1936 45B(8)
<i>Subject references:</i>	- ITAA 1936 45B(8)(a)
- capital benefit	- ITAA 1936 45B(8)(b)
- dividend	- ITAA 1936 45B(8)(c)
- dividend substitution	- ITAA 1936 45B(8)(d)
- return of capital	- ITAA 1936 45B(8)(e)
	- ITAA 1936 45B(8)(f)
<i>Legislative references:</i>	- ITAA 1936 45B(8)(g)
- ITAA 1936 6(1)	- ITAA 1936 45B(8)(h)
- ITAA 1936 44	- ITAA 1936 45B(8)(i)
- ITAA 1936 44(1)	- ITAA 1936 45B(8)(j)
- ITAA 1936 45A	- ITAA 1936 45B(8)(k)
	- ITAA 1936 45B(9)

# CR 2005/23

- ITAA 1936 45C
  - ITAA 1936 Pt 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 104-25
  - ITAA 1997 104-25(3)
  - ITAA 1997 104-25(5)(a)
  - ITAA 1997 104-135
  - ITAA 1997 104-135(3)
  - ITAA 1997 104-135(4)
  - ITAA 1997 104-135(5)
  - ITAA 1997 Subdiv 109-A
  - ITAA 1997 Div 110
  - ITAA 1997 Subdiv 115-A
  - ITAA 1997 115-25(1)
  - ITAA 1997 Div 136
  - ITAA 1997 136-10
  - TAA 1953 Pt IVAAA
  - Copyright Act 1968
- 

## ATO references

NO: 2005/4957  
ISSN: 1445-2014