


# ***CR 2005/24W - Income tax: return of share capital: Kemp & Denning Limited***

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 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 share capital: Kemp & Denning Limited

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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 This Class Ruling is withdrawn and ceases to have effect after 30 June 2005.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 entered into the specified Arrangement during the term of the Ruling, subject to there being no change in the Arrangement or in the persons involved in the Arrangement.

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#### **Commissioner of Taxation**

20 April 2005

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#### *Previous draft:*

Not previously issued as a draft

#### *Related Rulings/Determinations:*

CR 2001/1; TR 92/1; TR 92/20;  
TR 97/16

#### *Subject references:*

- return of capital on shares  
- share capital

#### *Legislative references:*

- TAA 1953 Pt IVAAA  
- Copyright Act 1968  
- Corporations Act 2001 256B  
- ITAA 1936 6(1)  
- ITAA 1936 45A

- ITAA 1936 45A(2)  
- ITAA 1936 45A(3)(b)  
- ITAA 1936 45B  
- ITAA 1936 45B(2)(a)  
- ITAA 1936 45B(2)(b)  
- ITAA 1936 45B(2)(c)  
- ITAA 1936 45B(3)  
- ITAA 1936 45B(8)  
- ITAA 1936 45B(8)(a)  
- ITAA 1936 45C  
- ITAA 1936 47  
- ITAA 1997 104-135  
- ITAA 1997 104-135(3)  
- ITAA 1997 104-135(4)  
- ITAA 1997 104-135(5)

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ATO references

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FOI status: **may be released**

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