


# ***CR 2005/31W - Income tax: off-market share buy-back: Seek 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: off-market share buy-back: Seek Limited

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#### **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**

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1. This Ruling is withdrawn and ceases to have effect after 30 June 2005.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 person's involvement in the arrangement.

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#### **Commissioner of Taxation**

11 May 2005

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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:*

- share buy-backs

#### *Legislative references:*

- Copyright Act 1968  
- TAA 1953 Pt IVAAA  
- ITAA 1936 6(1)  
- ITAA 1936 6(4)  
- ITAA 1936 6D  
- ITAA 1936 6D(3)  
- ITAA 1936 44(1)

- ITAA 1936 45A  
- ITAA 1936 45A(2)  
- 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(5)  
- ITAA 1936 45B(8)  
- ITAA 1936 45B(9)  
- ITAA 1936 45C  
- ITAA 1936 Pt III Div 16K  
- ITAA 1936 159GZZZP  
- ITAA 1936 159GZZZP(2)  
- ITAA 1936 Pt IIIAA Div 7B  
- ITAA 1936 160ARDM

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ATO references

Class Ruling

# CR 2005/31

Page 2 of 2

FOI status: **may be released**

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ATOlaw topic: Income Tax ~~ Entity specific matters ~~ share buy-backs