

CR 2005/33W - Income tax: capital gains tax: variation of share rights: Singleton Equity Housing 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 2006*



Class Ruling

Income tax: capital gains tax: variation of share rights: Singleton Equity Housing Limited

Preamble

The number, subject heading, **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **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 This Ruling is withdrawn and ceases to have effect after 30 June 2006.

Commissioner of Taxation

18 May 2005

<i>Previous draft:</i>	- ITAA 1997 Div 104
Not previously issued as a draft	- ITAA 1997 104-10
	- ITAA 1997 104-25
<i>Related Rulings/Determinations:</i>	- ITAA 1997 104-35
CR 2001/1; TR 92/1; TR 94/30;	- ITAA 1997 104-135
TR 97/16	- ITAA 1997 104-155
	- ITAA 1997 104-155(3)
<i>Subject references:</i>	- ITAA 1997 104-250
- CGT asset	- ITAA 1997 116-20(2)
- CGT event	- ITAA 1997 Div 725
- capital proceeds	- ITAA 1997 725-145
- direct value shift	- ITAA 1997 725-145(2)
- shares	- ITAA 1997 725-145(3)
	- ITAA 1997 Subdiv 725-D
<i>Legislative references:</i>	- TAA 1953 Pt IVAAA
- ITAA 1936 Pt IIIA	- Copyright Act 1968
- ITAA 1936 160M(6)	
- ITAA 1936 160M(7)	

ATO references

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ATOlaw topic: Income tax ~- Capital Gains Tax ~- Value shifting

CR 2005/33

Income tax -- Capital Gains Tax -- CGT events H1 and
H2 – special capital receipts