


CR 2005/38W - Income tax: off-market share buy-back: Corporate Express Australia Limited

 This cover sheet is provided for information only. It does not form part of *CR 2005/38W - Income tax: off-market share buy-back: Corporate Express Australia Limited*

 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: Corporate Express Australia 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**, **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 This Ruling is withdrawn and ceases to have effect after 30 June 2005. The Ruling continues to apply, in respect of the tax laws ruled upon, to all persons within the specified class who enter into the arrangement during the term of the Ruling, subject to there being no change to the arrangement or in the person's involvement in the arrangement.

Commissioner of Taxation

25 May 2005

Previous draft:

- share capital

Not previously issued as a draft

Legislative references:

Related Rulings/Determinations:

- TAA 1953 Pt IVAAA

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

- ITAA 1936 44

TR 97/16; TD 2004/22

- ITAA 1936 44(1)

- ITAA 1936 45A

Subject references:

- ITAA 1936 45A(3)(b)

- capital benefit

- ITAA 1936 45B

- capital gains tax

- ITAA 1936 45B(2)(a)

- capital proceeds

- ITAA 1936 45B(2)(b)

- capital reduction

- ITAA 1936 45B(2)(c)

- CGT Event

- ITAA 1936 45B(8)

- deemed dividends

- ITAA 1936 45C

- dividend income

- ITAA 1936 128B(3)(ga)

- dividend streaming

- ITAA 1936 Div 16K Subdiv 1A

arrangements

- ITAA 1936 159GZZZP

- frankable dividends

- ITAA 1936 159GZZZQ

- imputation system

- ITAA 1936 159GZZZQ(1)

- return of capital on shares

- ITAA 1936 159GZZZQ(2)

- share buy backs

- ITAA 1936 159GZZZQ(3)

- ITAA 1936 159GZZZQ(3)(a)

CR 2005/38

- ITAA 1936 159GZZZQ(4)
 - ITAA 1936 159GZZZQ(5)
 - ITAA 1936 159GZZZQ(5)(a)
 - ITAA 1936 159GZZZQ(5)(b)
 - ITAA 1936 159GZZZQ(8)
 - ITAA 1936 159GZZZQ(8)(a)
 - ITAA 1936 159GZZZQ(9)
 - ITAA 1936 159GZZZQ(17)
 - ITAA 1936 Pt IIIAA Div 1A
 - ITAA 1936 160APHI(4)
 - ITAA 1936 160APHM
 - ITAA 1936 160APHO
 - ITAA 1936 177EA
 - ITAA 1936 177EA(5)(b)
 - ITAA 1997 Pt 2-25
 - ITAA 1997 Pt 3-1
 - ITAA 1997 104-10
 - ITAA 1997 104-10(3)(a)
 - ITAA 1997 104-10(4)
 - ITAA 1997 116-20
 - ITAA 1997 116-20(1)
 - ITAA 1997 118-20
 - ITAA 1997 118-25
 - ITAA 1997 Pt 3-3
 - ITAA 1997 136-10
 - ITAA 1997 136-25
 - ITAA 1997 202-5
 - ITAA 1997 202-40
 - ITAA 1997 202-45
 - ITAA 1997 202-45(c)
 - ITAA 1997 204-30
 - ITAA 1997 204-30(1)
 - ITAA 1997 204-30(1)(a)
 - ITAA 1997 204-30(1)(b)
 - ITAA 1997 204-30(1)(c)
 - ITAA 1997 204-30(3)
 - ITAA 1997 204-30(3)(a)
 - ITAA 1997 204-30(3)(c)
 - ITAA 1997 204-30(8)
 - ITAA 1997 Div 207
 - ITAA 1997 207-20
 - ITAA 1997 207-20(1)
 - ITAA 1997 207-20(2)
 - ITAA 1997 207-145
 - ITAA 1997 207-145(1)(a)
 - Copyright Act 1968
-

ATO references

NO: 2005/7407
ISSN: 1445-2014
ATOlaw topic: Income Tax ~~ Entity specific matters ~~ share buy-backs