

CR 2005/6W - Income tax: off-market share buy-back: Ansell Limited

⚠ This cover sheet is provided for information only. It does not form part of *CR 2005/6W - Income tax: off-market share buy-back: Ansell 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: Ansell 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 This Ruling is withdrawn and ceases to have effect after 30 June 2005. 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.

Commissioner of Taxation

9 February 2005

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

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

Subject references:

- return of capital on shares
- share buy-backs

Legislative references:

- Copyright Act 1968
- 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 45C
- ITAA 1936 45C(1)
- ITAA 1936 159GZZZP
- ITAA 1936 159GZZZQ
- ITAA 1997 118-20
- ITAA 1997 960-120
- ITAA 1997 995-1
- TAA 1953 Pt IVAAA

ATO references

NO: 2005/1688
ISSN: 1445-2014