

CR 2005/7W - Income tax: Telstra Corporation Limited Off-Market Share Buy-back 2004: Telstra Employee Share Scheme Participants



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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: Telstra Corporation Limited Off-Market Share Buy-back 2004: Telstra Employee Share Scheme Participants

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 This Class Ruling is withdrawn and ceases to have effect after 30 June 2005.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

Commissioner of Taxation

16 February 2005

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; CR 2001/28;
CR 2004/152; TD 2004/22;
TR 92/1; TR 92/20; TR 97/16

Subject references:

- dividend streaming arrangements
- share buy backs

Legislative references:

- Copyright Act 1968
- TAA 1953 Pt IVAAA
- ITAA 1936 44
- ITAA 1936 44(1)
- ITAA 1936 45A
- 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(8)
- ITAA 1936 45C
- ITAA 1936 97
- ITAA 1936 100
- ITAA 1936 128B
- ITAA 1936 128B(3)(ga)
- ITAA 1936 Pt III Div 13A
- ITAA 1936 139B
- ITAA 1936 139B(2)
- ITAA 1936 139B(3)
- ITAA 1936 139CA
- ITAA 1936 139CA(2)
- ITAA 1936 139CA(3)
- ITAA 1936 139CC
- ITAA 1936 139CC(3)
- ITAA 1936 139CC(4)

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- ITAA 1936 139E	- ITAA 1997 130-80
- ITAA 1936 139FF	- ITAA 1997 130-80(2)
- ITAA 1936 139G	- ITAA 1997 130-80(3)
- ITAA 1936 159GZZZP	- ITAA 1997 130-83
- ITAA 1936 159GZZZQ	- ITAA 1997 130-83(2)
- ITAA 1936 159GZZZQ(1)	- ITAA 1997 134-1
- ITAA 1936 159GZZZQ(2)	- ITAA 1997 202-5
- ITAA 1936 Pt IIIAA Div 1A	- ITAA 1997 202-40
- ITAA 1936 160APHG	- ITAA 1997 204-30
- ITAA 1936 160APHG(4)	- ITAA 1997 204-30(1)
- ITAA 1936 160APHI	- ITAA 1997 204-30(1)(a)
- ITAA 1936 160APHI(4)	- ITAA 1997 204-30(1)(b)
- ITAA 1936 160APHM	- ITAA 1997 204-30(1)(c)
- ITAA 1936 160APHM(2)	- ITAA 1997 204-30(3)
- ITAA 1936 160APHO	- ITAA 1997 204-30(3)(a)
- ITAA 1936 177EA	- ITAA 1997 204-30(3)(c)
- ITAA 1936 177EA(3)	- ITAA 1997 204-30(8)
- ITAA 1936 177EA(3)(a)	- ITAA 1997 207-20
- ITAA 1936 177EA(3)(b)	- ITAA 1997 207-20(1)
- ITAA 1936 177EA(3)(c)	- ITAA 1997 207-20(2)
- ITAA 1936 177EA(3)(d)	- ITAA 1997 207-45
- ITAA 1936 177EA(5)	- ITAA 1997 207-45(1)
- ITAA 1936 177EA(5)(a)	- ITAA 1997 207-50
- ITAA 1936 177EA(5)(b)	- ITAA 1997 207-145
- ITAA 1936 177EA(17)	- ITAA 1997 207-145(1)(a)
- ITAA 1997 Div 67	- ITAA 1997 207-150
- ITAA 1997 104-10	- ITAA 1997 207-150(1)(a)
- ITAA 1997 109-5	

ATO references:

NO: 2005/2033
ISSN: 1445-2014