

CR 2005/78W - Income tax: AEP Financial Services Holdings Pty Limited offer to acquire shares in Baycorp Advantage Limited: return of capital



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Class Ruling

Income tax: AEP Financial Services Holdings Pty Limited offer to acquire shares in Baycorp Advantage Limited: return of capital

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 This Class Ruling is withdrawn and ceases to have effect after 30 June 2006. 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 enter into the specified arrangement during the term of the Ruling subject to there being no change in the arrangement or in the persons' involvement in the Arrangement.

Commissioner of Taxation
5 October 2005

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

TR 92/1; TR 92/20; TR 97/16;
CR 2001/1

Subject references:

- capital reduction
- reduction of share capital
- return of share capital
- share capital

Legislative references:

- Copyright Act 1968
- ITAA 1936 6(1)

- ITAA 1936 6(1)(d)
- ITAA 1936 6(4)
- 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(3)
- ITAA 1936 45B(5)
- ITAA 1936 45B(8)
- ITAA 1936 45B(9)
- ITAA 1936 45C
- ITAA 1997 104-135
- ITAA 1997 104-135(1)
- ITAA 1997 104-135(2)
- ITAA 1997 104-135(3)

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|------------------------|----------------------|
| - ITAA 1997 104-135(4) | - ITAA 1997 995-1(1) |
| - ITAA 1997 136-10 | - TAA 1953 Pt IVAAA |
| - ITAA 1997 136-25 | |
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ATO references

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ATOlaw topic Income Tax ~~ Capital Gains Tax ~~ CGT events G1 to G3 - shares