

# ***CR 2005/8W - Income tax: return of capital - Strike Oil NL***

⚠ This cover sheet is provided for information only. It does not form part of *CR 2005/8W - Income tax: return of capital - Strike Oil NL*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2004*



## Class Ruling

### Income tax: return of capital – Strike Oil NL

#### *Preamble*

The number, subject heading, **What this Class Ruling is about** (including **Tax laws, 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 This Ruling is withdrawn and ceases to have effect after 30 June 2004. However, the Ruling continues to apply despite its withdrawal in respect of the tax laws ruled upon to all persons within the specified class who entered into the specified arrangement.

#### **Commissioner of Taxation**

23 February 2005

#### *Previous draft:*

Not previously issued as a draft

#### *Related Rulings/Determinations:*

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

#### *Subject references:*

- return of capital on shares  
- share capital

#### *Legislative references:*

- Copyright Act 1968  
- TAA 1953 Pt IVAAA  
- ITAA 1936 6(1)  
- ITAA 1936 6D  
- ITAA 1936 6D(3)  
- ITAA 1936 Pt IIIA Div 7B  
- ITAA 1936 44  
- ITAA 1936 44(1)  
- ITAA 1936 45A  
- ITAA 1936 45A(2)  
- ITAA 1936 45B  
- ITAA 1936 45B(2)  
- 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(8)(a)  
- ITAA 1936 45B(8)(b)  
- ITAA 1936 45B(8)(c)  
- ITAA 1936 45B(8)(d)  
- ITAA 1936 45B(8)(e)  
- ITAA 1936 45B(8)(f)  
- ITAA 1936 45B(8)(g)  
- ITAA 1936 45B(8)(h)  
- ITAA 1936 45B(8)(k)  
- ITAA 1936 45B(9)  
- ITAA 1936 45C  
- ITAA 1936 160ARDM  
- ITAA 1936 177D(b)(i)  
- ITAA 1936 177D(b)(ii)  
- ITAA 1936 177D(b)(iii)  
- ITAA 1936 177D(b)(iv)  
- ITAA 1936 177D(b)(v)  
- ITAA 1936 177D(b)(vi)  
- ITAA 1936 177D(b)(vii)  
- ITAA 1936 177D(b)(viii)

#### *Other references:*

- Minister of Revenue and Assistant  
Treasurer's Press Release  
C104/02 of 27th September 2002

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FOI status: **may be released**

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ATO references:

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